THE
REGULATIONS AND LAWS

ENACTED BY THE

GOVERNOR GENERAL IN COUNCIL,

FOR THE

CIVIL GOVERNMENT

OF

THE WHOLE OF THE TERRITORIES UNDER THE PRESIDENCY

OF

FORT WILLIAM IN BENGAL

VOLUME VI.

RE-PRINTED FROM THE GOVERNMENT COPY,

WITH NUMEROUS EXPLANATORY NOTES.

BY HENRY WHITE.



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TITLES OF THE REGULATIONS

PASSED IN THE YEAR

1810.

REGULATIONS

I.

A REGULATION *for occasionally dispensing with the attendance and futwa of the Law Officers of the Courts of Circuit.—Passed on the 12th January,* 1810.

II.

A REGULATION *for the suppression of robberies and other crimes and offences by armed horsemen, commonly known by the appellation of cozaucks.—Passed on the 23d January,* 1810.

III.

A REGULATION *for dispensing with the Oaths of Paupers, on their subscribing a solemn declaration, in certain cases.—Passed on the 23d January,* 1810.

IV.

A REGULATION *for abolishing the office of Commissioner in Cuttack.— Passed on the 2nd February,* 1810.

V.

A REGULATION *for amending the existing rules for the division of estates, paying revenue to Government.—Passed on the 2nd February,* 1810.

VI.

A REGULATION *for defining the penalties to which Zemindars and others shall be subject for neglecting to give due information of robberies, and for harbouring robbers.—Passed on the 9th February,* 1810.

VII.

A REGULATION *for collecting a toll on boats passing along the canal leading from the Boitakhana road to the Salt-water Lake.—Passed on the 23d February,* 1810.

VIII.

A REGULATION *for the appointment of Superintendants of Police in the Divisions of Patna, Benares and Bareilly.—Passed on the 16th March,* 1810.

IX.

A REGULATION *for rescinding the whole of the Regulations at present in force for the collection of the Government customs, in the Provinces of Bengal, Behar,*

Orissa,

Orissa and Benares, and in the Ceded and Conquered Provinces; and for re-establishing those customs, with amended rules for the collection of them.—Passed on the 10*th April*, 1810.

X.

A REGULATION *for abolishing the duties at present collected under the denomination of town duties, and for establishing in place thereof a town duty to be levied on certain specified articles of consumption.—Passed on the* 10*th April*, 1810.

XI.

A REGULATION *for amending a part of Regulation IV*, 1809, *respecting the Temple of Juggunnauth.—Passed on the* 27*th of April*, 1810.

XII.

A REGULATION *for modifying the rules contained in Section II, Regulation VII*, 1809; *and Section VI, Regulation X*, 1809.—*Passed on the* 4*th May*, 1810.

XIII.

A REGULATION *for expediting the trial and decision of causes depending in the civil courts; and for promoting the amicable adjustment of civil suits.—Passed on the* 4*th May*, 1810.

XIV.

A REGULATION *for defining the powers of the Court of Nizamut Adawlut, in cases of pardon and mitigation of punishment; and for declaring the competency of the Courts of Circuit, to admit prisoners to bail, in certain cases, during a reference of their trials to the Nizamut Adawlut.—Passed on the* 6*th July*, 1810.

XV.

A REGULATION *for levying a tax on houses in certain cities and towns in the Provinces of Bengal, Behar, Orissa and Benares.—Passed on the* 6*th October*, 1810.

XVI.

A REGULATION *to amend the existing rules for the appointment of Zillah and City Magistrates; to provide for the appointment of joint and assistant Magistrates; and to alter the provisions in force for the payment of a fixed reward on the conviction of public offenders.—Passed on the* 9*th October*, 1810.

XVII.

A REGULATION *for modifying the duties imposed by Section XVIII, Regulation IX*, 1810, *on alimentary salt, and for providing more effectually against the illicit importation and transportation of that article.—Passed on the* 9*th October*, 1810.

XVIII.

A REGULATION *for the collection of the duties on Pilgrims at Allahabad.—Passed on the* 16*th October*, 1810.

XIX.

A REGULATION *for the due appropriation of the rents and produce of lands granted for the support of Mosques, Hindoo Temples, Colleges, and other purposes;*

for

for the maintenance and repair of Bridges, Serays, Kuttras, and other Public Buildings; and for the custody and disposal of Nuzzool property or Escheats.—Passed on the 14th December, 1810.

XX.

A REGULATION *for subjecting persons attached to the military establishments to Martial Law in certain cases, and for the better government of the retainers and dependents of the Army receiving public pay on fixed establishments, and of persons seeking a livelihood, by supplying the Troops in Garrison, Cantonment, and Station Military Bazars, or attached to Bazars of Corps.—Passed on the 29th December, 1810.*

TITLES OF THE REGULATIONS

PASSED IN THE YEAR

1811.

REGULATIONS

I.

A REGULATION *for making more adequate provision for the punishment of persons found guilty of the offence of breaking into houses, tents, or boats; for subjecting to exemplary punishment, persons receiving or purchasing plundered or stolen property; and for granting licenses to gold or silver-smiths, braziers, or copper smiths, iron-smiths, pawn brokers, retail venders of brass or copper wares, and pykars or itinerant dealers in second-hand articles.—Passed on the 15th February,* 1811.

II.

A REGULATION *for amending the existing rules for the support of Invalid Native Commissioned and Non-Commissioned Officers.—Passed on the 5th April,* 1811.

III.

A REGULATION *for the conduct of the trade of Foreign Nations, with the ports and settlements of the British Nation in the East Indies; and for defining the duties to which such trade shall be subject at such of the said ports and settlements, as are immediately dependent on the Presidency of Fort William.—Passed on the 20th April,* 1811.

IV.

A REGULATION *for granting exemptions in certain cases from the payment of the tax established on houses, by Regulation XV,* 1810.*—Passed on the 28th May,* 1811.

V.

A REGULATION *for establishing a duty on the manufacture and vend of a Liquor, denominated Putchwy, and for making certain alterations in Regulations VII,* 1797; *VI,* 1800; *and XL,* 1803.*—Passed on the 28th May,* 1811.

VI.

A REGULATION *for rescinding such parts of Regulation XXVII,* 1793, *as declare the holders of Lakheraje and Malgoozarry lands, entitled to a compensation on account of the abolition of the Sayer.—Passed on the 14th June,* 1811.

VII.

A REGULATION *for limiting and better defining the powers of the Police Darogahs, and of Zemindars invested with the charge of the Police, with respect to persons charged with, or suspected of, the commission of public crimes and offences.—Passed on the 25th June* 1811.

VIII.

VIII.

A REGULATION *for modifying certain parts of Regulations XXXI and XXXVI*, 1803.—*Passed on the 16th July*, 1811.

IX.

A REGULATION *for facilitating the division of landed property, and for securing the rights of joint sharers in joint undivided estates.—Passed on the 30th July*, 1811.

X.

A REGULATION *for preventing the importation of Slaves from foreign countries, and the sale of such Slaves in the territories immediately dependent on the Presidency of Fort William.—Passed on the 6th August*, 1811.

XI.

A REGULATION *for extending the period fixed by the existing Regulations for revising the jumma on lands, ordered to be divided into two or more estates.—Passed on the 20th August*, 1811.

XII.

A REGULATION *for augmenting the number of Judges of the Courts of Sudder Dewanny Adawlut and Nizamut Adawlut, according as may from time to time appear necessary for the dispatch of the business of those Courts.—Passed on the 27th August*, 1811.

XIII.

A REGULATION *for the more convenient and efficient discharge of the duties of the Board of Revenue.—Passed on the 18th October*, 1811.

XIV.

A REGULATION *for amending the provisions of the existing Regulations, respecting the punishment of criminals by transportation, and for modifying the rules in force regarding the offices of Judge and Magistrate of the 24-Purgunnahs.—Passed on the 3d December*, 1811.

TITLES OF THE REGULATIONS

PASSED IN THE YEAR

1812.

REGULATIONS

I.

A REGULATION *for modifying certain parts of Regulation IX,* 1810; *for imposing a duty on Horses, imported by sea, with an exception to Horses imported from Europe; and for prohibiting the exportation of Woollens from Bengal to China.—Passed on the* 13*th of January,* 1812.

II.

A REGULATION *for levying a duty on the coinage of Silver Bullion, and on the re-coinage of Rupees and other Coins, with certain exceptions, at the Mints established at Calcutta, Furruckabad and Benares; for defining the weight and standard of the Benares Rupee; for modifying the rates of duty at present levied on the coinage of Gold Bullion in the Mint of Calcutta; and also for establishing certain rules for the conduct of the business of the abovementioned Mints respectively.—Passed on the* 21*st of March,* 1812.

III.

A REGULATION *for amending some of the Rules at present in force in regard to the conduct of enquiries into Charges of a criminal nature, and for establishing additional provisions with a view to the more effectual apprehension of Criminals.—Passed on the* 18*th of April,* 1812.

IV.

A REGULATION *to enable the Governor General in Council to institute or defend, through the medium of the public officers of Government, actions, in which Native Princes, whom it would be improper to require to appear as plaintiffs or defendants in the Courts of Judicature, may be parties.—Passed on the* 24*th of April,* 1812.

V.

A REGULATION *for amending some of the Rules at present in force for the collection of the land revenue.—Passed on the* 1*st of May,* 1812.

VI.

A REGULATION *for altering the form of Bond, inserted in Clause Fifth, Section III, Regulation III,* 1811.*—Passed on the* 2*nd of May,* 1812.

VII.

VII.

A REGULATION *for rescinding Regulations XV, 1810, and IV, 1811.—Passed on the 9th of May, 1812.*

VIII.

A REGULATION *for declaring the manufacture of Salt-Petre to be a monopoly on the part of Government; for preventing the illicit manufacture of Salt-Petre; and for regulating the conduct of the Agents and all persons employed in the provision of that Article, in the Provinces of Bengal, Behar, Orissa and Benares.—Passed on the 30th of May, 1812.*

IX.

A REGULATION *for modifying some of the Rules before enacted, regarding the settlement of the Ceded Provinces.—Passed on the 11th of July, 1812.*

X.

A REGULATION *for modifying some of the Rules before enacted, regarding the settlement of the Conquered Provinces, lying on the right and left banks of the river Jumna, of the Territory Ceded by His Highness the Peishwa in Bundlecund, and of the District of Cuttack.—Passed on the 11th of July, 1812.*

XI.

A REGULATION *to empower the Governor General in Council to order the removal of Emigrants from foreign Countries, and their descendants from any place in the vicinity of the frontier of the State, from which they may have emigrated; and, in certain cases, to place and detain any such Persons in safe custody; and likewise to provide for the trial of Emigrants and their descendants, who may excite disturbances in the Countries from which they may have emigrated, and of Persons aiding them in the prosecution of such attempts.—Passed on the 18th of July, 1812.*

XII.

A REGULATION *to require that all Law and Money papers be written on Stampt paper, or that the prescribed Stamp be affixed to them within sixty days from the date of their execution, on pain of not being afterwards received in evidence in any of the Courts of Judicature.—Passed on the 25th of July, 1812.*

XIII.

A REGULATION *for establishing a duty on the issue of Licenses for the sale or manufacture of Spirituous Liquors, Intoxicating Drugs, Taurie and Putchwye.—Passed on the 25th of July, 1812.*

XIV.

A REGULATION *for modifying, in certain cases, the Rule contained in Section II, Regulation V, 1812, regarding the grant of Leases by the Proprietors of Lands in the Ceded and Conquered Provinces, to their Tenants.—Passed on the 31st of July, 1812.*

XV.

XV.

A REGULATION *for extending to the Ceded and Conquered Provinces, and to the Province of Benares, certain parts of Regulation I, 1811, and for rescinding Regulation II, 1810.—Passed on the 8th of August, 1812.*

XVI.

A REGULATION *for authorizing the Judge of the Dewanny Adawlut of the Zillah of the 24-Purgunnahs, to execute Judgments passed by the Court of Requests for the Town of Calcutta.—Passed on the 15th of August, 1812.*

XVII.

A REGULATION *for modifying the Rates of Duty established by Sections XI and XII, Regulation I, 1812.—Passed on the 29th of August, 1812.*

XVIII.

A REGULATION *for explaining Section II, Regulation V, 1812, and rescinding Sections III and IV, Regulation XLIV, 1793; and Sections III and IV, Regulation L, 1795; and enacting other Rules in lieu thereof.—Passed on the 19th of September, 1812.*

XIX.

A REGULATION *for making certain alterations in the Rules before established for the collection of the Government Customs and Town Duties.—Passed on the 17th of October, 1812.*

XX.

A REGULATION *for modifying some of the Provisions contained in the existing Regulations respecting the Registry of Deeds, and for establishing a Register of Engagements for the delivery of Indigo.—Passed on the 17th of October, 1812.*

XXI.

A REGULATION *for rescinding certain parts of Regulation I, 1811.—Passed on the 31st of October, 1812.*

XXII.

A REGULATION *for exempting certain Territories and Jaguers, situated on the borders of the Zillah of Bundlecund, from the operation of the general Regulations, and for annexing to that Zillah, certain lands formerly composing a part of the Jaguer of the Killadar of Calenger.—Passed on the 5th of December, 1812.*

A. D. 1810. REGULATION I.

A REGULATION *for occasionally dispensing with the attendance and futwa of the Law Officers of the Courts of Circuit.*—PASSED *by the Vice President in Council, on the 12th January* 1810*; corresponding with the 1st Maug* 1216 *Bengal era; the 22d Poose* 1217 *Fusly; the 2d Maug* 1217 *Willaity; the 7th Poose* 1866 *Sumbut; and the 5th Zulhej* 1224 *Higeree.*

IT having been deemed expedient, that the executive government should be invested with power to dispense with the attendance and futwa of the law officers of the courts of circuit, whenever that measure may appear advisable, the Vice President in council has enacted the following Regulation, to be in force as soon as promulgated, throughout the whole of the provinces immediately subject to the presidency of Fort William. — Preamble.

II. Whenever there may appear to be sufficient cause for dispensing with the attendance and futwa of the law officers of the courts of circuit upon a criminal trial, or trials, to be held before any of those courts, it shall be competent to the Governor General in Council, or to the executive government for the time being, to order the same; and an official communication of such order by the secretary to government in the judicial department, shall be deemed sufficient authority for the trial, or trials, therein referred to, being held before the judge of the court of circuit, without the attendance or futwa of the law officers. — By whom the attendance and futwa of the law officers of the courts of circuit may be ordered to be dispensed with in certain instances. And what order to be issued in such cases.

III. In such cases no sentence shall be passed by the judge of the court of circuit. But the proceedings on the trial, when completed, shall be transmitted, with the opinion of the judge on the evidence, and facts established, for the sentence of the court of Nizamut Adawlut. — Rule of proceeding for the judge, or judges before whom the trial may be held, in such instances.

IV. In the event of any question of Mahommedan law arising upon such trials, the same shall be recorded upon the proceedings, for the information and decision of the court of Nizamut Adawlut. But if the question refer to the competency of a witness, such witness shall be examined, leaving the admission or ultimate rejection of the testimony so given to the consideration of the Nizamut Adawlut. — Provision for questions of Mahomedan law in such trials.

A. D. 1810. REGULATION II.(*)

A REGULATION *for the suppression of robberies and other crimes and offences by armed horsemen, commonly known by the appellation of cozaucks.*—PASSED *by the Vice President in Council, on the 23d January 1810; corresponding with the 12th Maug 1216 Bengal era; the 3d Maug 1217 Fusly; the 13th Maug 1217 Willaity; the 3d Maug 1866 Sumbut; and the 16th Zeelhij 1224 Higeree.*

Preamble.

WHEREAS numerous robberies and other serious crimes and offences have been committed by armed horesmen, commonly known by the name of cozaucks, in the territories ceded by the Nawaub Vizier, in the conquered provinces within the Dooab and on the right bank of the river Jumna; and in the territory ceded by the Peishwa in Bundlecund; and whereas there are grounds to apprehend that some of the zemindars and others, instead of aiding in the suppression of offences, so injurious to the peace of society, have countenanced and supported the offenders with the view of participating in their plunder; the following rules have been enacted; to be in force in the said territories and places from the period of their promulgation.

Persons wishing to employ armed horsemen shall signify their wishes to the magistrate.

II. Any persons, who may be desirous of entertaining armed horsemen in their service, shall signify their wishes to that effect to the magistrate of the district within whose jurisdiction they may reside previously to entertaining them, specifying the number of horsemen, whom they may respectively wish so to entertain, and the service, on which it is proposed that they should be employed.

Magistrate may comply with or reject such applications. In what manner persons aggrieved by his decision may obtain redress.

III. A discretionary power is hereby vested in the magistrates of the several districts comprized in the territories and places above specified, to comply either wholly or in part with all such applications, or to reject them entirely, according as may appear to them to be most expedient, provided however that if any zemindar or other person shall consider himself aggrieved by the partial or entire rejection of his application for permission to entertain armed horsemen in his service, such person shall be at liberty to submit a representation to the provincial court for the division of Bareilly or Benares, according to his place of residence, and the provincial court shall forward the representation so made with its sentiments on the subject to the secretary to government in the judicial department for the final orders of the Governor General in Council, or of the executive government for the time being.

* The whole of this Regulation has been rescinded by Regulation XV, 1812, Section III.

IV.

All such horsemen to be registered and to wear badges, inscribed with their master's name, &c.

IV. Whenever any zemindar or other persons shall have obtained permission to entertain armed horsemen in their service, the following rules shall be strictly observed.

First. An accurate register shall be kept by the magistrate, by whom or through whom, such permission may have been granted, of the number of horsemen, which each zemindar or other person shall have been allowed to entertain.

Second. Every horseman so licensed, shall be furnished by his employer with a badge, specifying the name of his master, the district in which he resides, and the date on which the license was granted.

All unlicensed horsemen of the above description to be apprehended by the police officers and their horses and arms confiscated.

V. From and after the period of two months from the promulgation of this Regulation, the several officers of polices throughout the territories and places abovementioned, are hereby authorized and required to apprehend all armed horsemen of the description of those abovementioned, who may not have been duly licensed in the manner stated in Section III, of this Regulation, or may not be furnished with the prescribed badge, and to send all such horsemen with their horses to the magistrate of the district; by whom the horses of all such persons, together with the arms in their possession, shall be adjudged confiscated to government.

Detachments from the corps of irregular horse, &c. competent to apprehend such unlicensed horsemen.

VI. It shall in like manner be competent for any detachment or trooper of the corps of irregular horse, maintained for the support of the police in the ceded and conquered provinces, and for detachments of any other corps, while acting at the requisition of the magistrates in aid of the police, to apprehend any unlicensed horsemen of the above description, and to send him and the horse to the magistrate of the district; by whom all horses so sent to him, together with the arms of the horsemen, provided that the magistrate shall be satisfied on due enquiry that they are of the class of people denominated cozaucks, shall be uniformly adjudged confiscated to government.

None but the class of people called cozaucks to be apprehended.

VII. It is to be clearly understood that the foregoing provisions relate exclusively to the class of people ordinarily called cozaucks, and that nothing contained in this Regulation is to be construed to authorize either the military or the police officers to seize or otherwise interfere with merchants or others, travelling on horses and with arms for their own convenience and protection.

How persons are to proceed to obtain redress in case of being aggrieved by the exercise of the powers hereby vested in the magistrate.

VIII. It shall be competent to any person who may deem himself aggrieved by the exercise of the foregoing powers on the part of the magistrate to present a remonstrance on the subject to the provincial court of circuit for the division of Bareilly or Benares, according to the complainant's place of residence, and in such case the provincial court shall make the necessary enquiries with the view of ascertaining whether the provisions of this Regulation have been duly applied, but the

provincial

provincial courts shall not exercise any discretion in remitting the forfeiture of horses and arms, in cases in which they are liable to forfeiture under the rules now established.

IX. It is of course to be understood that the prescribed confiscation is to be considered exclusively applicable to the violation of the prohibition contained in this Regulation, relative to unlicensed armed horsemen, ordinarily known by the name of cozaucks. Should any of the horsemen in question stand charged with or suspected of the actual commission of any public crime or offence, the magistrates will proceed against them in the manner prescribed by Regulation IX, 1803, (which is hereby declared to be applicable to every description of public robbers as well as to those ordinarily called dakoits) and by the other Regulations in force for the apprehension and punishment of persons guilty of robbery by open violence, whether the confiscation enjoined by this Regulation shall have taken place or otherwise. In like manner, the penalties established by Regulation IX, 1803, for harbouring proclaimed dakoits, and for neglecting to give information to the magistrates of all such persons, are to be considered to be in full force with respect to proclaimed cozaucks and every other description of public robbers.

Confiscation to be applicable to a breach of the rules respecting unlicensed persons, who, when charged with crimes are to be proceeded against under Regulation IX, 1808, which is declared to extend to cozaucks and every other description of public robbers.

A. D. 1810. REGULATION III. (*)

A REGULATION *for dispensing with the oaths of paupers, on their subscribing a solemn declaration, in certain cases.*—PASSED *by the Vice President in Council, on the* 23d *January* 1810; *corresponding with the* 12th *Maug* 1216 *Bengal era; the* 3d *Maug* 1217 *Fusly; the* 13th *Maug* 1217 *Willaity; the* 3d *Maug* 1866 *Sumbut; and the* 16th *Zelhij* 1224 *Higeree.*

Preamble.

THE rules in force for the exemption of paupers from the prescribed fees and securities in the civil courts, requiring the oath of the party; and provisions for dispensing with the oaths of witnesses in the civil courts, and of prosecutors and witnesses in the criminal courts, on their subscribing a solemn declaration, when they may be of a rank or cast which, according to the prejudices of the country, would render it improper to compel them to take an oath, not having been expressly extended to parties in the civil courts; it has been questioned whether the oath of such parties, when applying to be admitted as paupers, can, in any case be dispensed with, whatever may be their rank or cast. The following rule has therefore been enacted by the Vice President in Council, to be in immediate force throughout the whole of the provinces immediately subject to the presidency of Fort William.

General provision for admitting the solemn declaration of a party applying to be admitted as a pauper, when of a rank or cast which would render it improper to compel him or her, to take an oath.

II. In all cases wherein the oath of a party is required by the Regulations for admission as a pauper, and such party may be of a rank or cast, which, according to the prejudices of the country, would render it improper to compel him, or her, to take an oath, the judge, or other public officer authorized to admit the person in question as a pauper, is hereby declared competent to dispense with the oath of such person, on his, or her, subscribing a solemn declaration, according to the form prescribed by Section VI, Regulation IV, 1793; extended to Benares by Section II, Regulation VIII, 1795; and re-enacted for the ceded provinces by Section VII, Regulation III, 1803.

Restriction against dispensing with the oaths of any parties, whose rank and condition may not be really such as to make it improper to compel them to take an oath.

III. The restriction contained in Clause Seventh, of Section XXV, Regulation VIII, 1803; (re-enacted in Section VI, Regulation L, 1803:) against dispensing with the oaths of any witnesses, whose rank and condition are not really such as, under the existing prejudice, would render it improper to compel them to take an oath, shall be considered equally applicable to all parties, who may desire to be exempted from taking an oath under this Regulation. The judge, or other officer,

(*) The whole of this Regulation has been rescinded by Regulation XXVIII, 1814, Section II.

admitting

Previous notice to be given of prosecution for perjury, to which a false declaration is liable, under Section IV, Regulation II, 1807.

admitting their solemn declaration, insteadof an oath, shall also previously advise them, that in the event of their making a false declaration, they will be liable to a criminal prosecution for perjury, under Section IV, Regulation II, 1807, in like manner as if they had delivered a false deposition upon oath.

Explanation that rules in force respecting paupers, are applicable to defendants and respondents in civil suits, as well as to all persons concerned in such suits, or presenting petitions to the civil courts.

IV. The rules in force, respecting paupers, including those contained in this Regulation, shall be held applicable to defendants and respondents in the civil courts, as well as to plaintiffs and appellants; and generally to all parties concerned in prosecuting or defending civil suits; or presenting miscellaneous petitions to the civil courts.

A. D. 1810. REGULATION IV.

A REGULATION *for abolishing the office of Commissioner in Cuttack.*—PASSED *by the Vice President in Council, on the 2d February* 1810 *; corresponding with the* 22d *Maug* 1216 *Bengal era ; the* 13th *Maug* 1217 *Fusly ; the* 23d *Maug* 1217 *Willaity ; the* 13th *Maug* 1866 *Sumbut ; and the* 26th *Zeelhej* 1224 *Higeree.*

WHEREAS under Section IV, Regulation VI, 1808, a commission was constituted for the superintendence of the settlement of the district of Cuttack, including the purgunnah of Puttaspore, and its dependencies and whereas the objects for which that arrangement was adopted have been accomplished, the following rules have been enacted, to be in force from and after the 1st March 1810, corresponding with the 19th Phaugun 1216 Bengal era; the 10th Phaugun 1217 Fusly; the 20th Phaugun 1217 Willaity; the 11th Phaugun 1866 Sumbut; and the 24th Mohurrum 1225 Higeree. Preamble.

II. The office of Commissioner in Cuttack, shall be abolished from and after the 1st March 1810, corresponding with the 19th Phaugun 1216 Bengal era; the 10th Phaugun 1217 Fusly; the 20th Phaugun 1217 Willaity; the 11th Phaugun 1866 Sumbut; and the 24th Mohurrum 1225 Higeree. Office of Commissioner in Cuttack, abolished from the 1st March 1810.

III. All the duties, powers and authority hitherto vested in the Commissioner in Cuttack, in that district, and in the purgunnah of Puttaspore and its dependencies, shall be transferred from the date specified in the preceding section, to the Board of Revenue. The duties, powers and authority hitherto vested in the Commissioner to be transferred to the Board of Revenue.

IV. Section IX, Regulation VI, 1808, is hereby rescinded. Section IX, Regulation VI, 1808, rescinded.

A. D. 1810. REGULATION V.(*)

A REGULATION *for amending the existing rules for the division of estates, paying revenue to government.*—PASSED *by the Vice President in Council, on the 2d February 1810; corresponding with the 22d Maug 1216 Bengal era; the 13th Maug 1217 Fusly; the 23d Maug 1217 Willaity; the 13th Maug 1866 Sumbut; and the 26th Zelhij 1224 Higeree.*

EXPERIENCE having shewn that the existing rules for the division of landed property, paying revenue to government are in many respects defective; in as much as they do not sufficiently provide against the artificial delays and impediments which are frequently thrown in the way of the process of the division, by some one or more of the parties concerned, who may be interested in so doing; or, (as often happens), by the officer employed in conducting the details of that process; nor effectually secure government from the loss resulting from fraudulent and collusive allotments of the public revenue on the shares of estates when divided: and there being moreover reason to believe that the restriction which has been laid on the partition of small estates by Regulation VI, 1807, has been and is the cause of considerable injury to numbers of individual sharers in such estates; thereby inducing a sacrifice of private rights, which the degree of public inconvenience arising from the minute division of landed property does not appear to be of sufficient magnitude to justify or require; with a view therefore to remedy these defects; to expedite the division of landed property paying revenue to government when duly authorized by the provisions of Regulations I and XXV, 1793, and their corresponding Regulations for Benares, and for the ceded and conquered provinces, with due regard to the permanent security of the public revenue, whatever be the amount thereof; and to obviate the injury to which individual sharers are liable in the case of a joint estate being brought to sale for balances which may have arisen from the default of their coparceners, during the interval while the process of division is pending; the following rules have been enacted to be immediately in force throughout the provinces subject, to the presidency of Fort William. Preamble.

II. Clause First, Section IV, Regulation XXV, 1793, (extended to Benares, by Regulation XXVI, 1795), and Clause First, Section XXXII, Regulation XXVI, 1803; (extended to the conquered provinces by Clause First, Section XVIII, Regulation VIII, 1805), are rescinded. Regulation VI, 1807, is also rescinded. Sundry Regulations rescinded.

III. *First.* If one two or more of the proprietors of a joint estate (held in common tenancy,) shall be desirous to have separate possession of his or their respective Proprietors of joint estates desirous of separation, to make written

(*) The whole of this Regulation has been rescinded by Regulation XIX, 1814, Section II.

application to the collector, who shall publish the same, but shall not make the division in case of written objections being made to the title of persons applying for separation.

share or shares; or if two or more of them shall be desirous to have their shares separated and to hold them as a joint estate; they are to make a written application for that purpose to the collector of the zillah, under their seals and signatures, and attested by four credible witnesses. The collector on receipt of the application shall publish an advertisement, notifying the same to all parties concerned, and specifying that he shall proceed to make the division applied for, in fifteen days from the date of the publication of the advertisement, unless any person or persons in the possession of the estate, or any part thereof, shall before the expiration of that time, deny by a writing under his or their seals and signatures, and attested by two credible witnesses the right of such claimant or claimants to the share or shares so claimed by them, in which case the collector is not to proceed to the division until the disputed title be established or admitted; as prescribed in Section V, Regulation XXV, 1793, and Section XXXIII, Regulation XXVI, 1803.

How the collector is to proceed when no objection is made.

Second. In the event of no denial being offered to the claim for separation in the form stated, and within the period limited in the foregoing clause, the collector shall proceed to make the division applied for in the prescribed mode, reporting the same for the information of the Board of Revenue or Board of Commissioners respectively, as the case may happen to lie within the control of the one or the other of those Boards; and all authorized expenses incurred in making the division, are to be borne by the proprietors at large, in the proportions which the jumma of their respective shares after the division has been completed, may bear to the jumma of the whole estate. This last rule however is not to be understood to preclude the parties concerned from entering into a private adjustment among themselves of the proportions in which such expenses shall be severally borne by them, and whenever the whole amount demandable on that account shall be tendered to the colleetor by one or more of such parties, he shall receive the same accordingly; and on the contrary, if the amount be not so tendered, he is to enforce the rule as above laid down; and is to levy the amount, (if it be not paid,) by the same process against the sharer or sharers failing in the payment of their proportions, as is prescribed for levying arrears of revenue.

The foregoing provisions applicable to the separation of portions of estates, consisting of distinct mehals.

Third. The whole of the provisions of this section for the division of estates held in common tenancy, are to be considered equally applicable to the separation of portions of estates consisting of distinct mehals.

Courts of justice to direct the payment of the expenses of such divisions, in decrees awarding the proprietary right in a portion of an estate.

IV. Whenever the courts of justice may pass a decree awarding to any person the proprietary right in a portion of an estate paying revenue to government, (whether fractional or consisting of specific lands) they shall make it a general rule to direct at the same time, that the party or parties who may have withheld the right so decreed,

decreed, shall defray the whole of the expense which may be incurred in the subsequent processes, of dividing, separating, giving possession of, and apportioning the public revenue upon the portion of the estate or lands so decreed. Provided however, that if any special reasons shall appear for a deviation from this general rule, the courts shall be at liberty to direct the expense in question to be defrayed by all or any of the parties to the decree, in such proportions as the court passing the decree, may from a consideration of the particular circumstances of the case, deem equitable: recording at large on their proceedings, the grounds of every such deviation. Copies of all orders which the courts may pass under this section, are invariably to be transmitted to the collector for his guidance, along with the precept which the court may issue to him under the rule prescribed in Clause Second, Section IV, Regulation XXV, 1793; and its corresponding Clause in Section XXXII, Regulation XXVI, 1803.

Aumeens making the division of estates, shall be paid by a percentage on the amount of the jumma.

V. *First.* The practice which has heretofore obtained under Section XII, Regulation XXV, 1793, and Section XL, Regulation XXVI, 1803, of assigning a personal monthly allowance and establishment to the aumeen appointed to make the division of lands, shall be discontinued; and aumeens so employed shall in future be remunerated for their trouble and the expense of their establishments by an allowance of a per centage on the amount of the annual jumma of the whole estate, a portion or portions of which (whether fractional or consisting of specific land,) they may be deputed to divide or separate. This per centage is to be calculated in the following gradations:—

On a jumma not exceeding 500 rupees, 10 per cent.

On a jumma exceeding 500 rupees, but not exceeding 1000 rupees, 10 per cent on 500, and 8 per cent on the remainder.

On a jumma exceeding 1,000 rupees, but not exceeding 2,500 rupees, on 1,000 as above, and 5 per cent on the remainder.

On a jumma exceeding 2,500 rupees, but not exceeding 5,000 rupees, on 2,500 rupees as above, and on the remainder 3 per cent.

On a jumma exceeding 5,000 rupees, but not exceeding 10,000 rupees, on 5,000 as above, and on the remainder 2 per cent.

On a jumma exceeding 10,000 rupees, but not exceeding 25,000 rupees, on 10,000 as above, and on the remainder 1 per cent.

On a jumma exceeding 25,000 rupees, but not exceeding 50,000 rupees, on 25,000 as above, and on the remainder 8 annas per cent.

On a jumma exceeding 50,000 rupees, but not exceeding one lack, on 50,000 as above, and the remainder 4 annas per cent.

On a jumma exceeding one lack of rupees to whatever amount, on one lack as above, and on the remainder 2 annas per cent.

Second.

Second. In the above calculations fractions of rupees are to be rejected.

Rules as to the payment of such per centage to the aumeens, if the partition be confirmed.

VI. *First.* The collectors are to make an advance to the aumeen of one-third only of the amount of the above per centage, on delivery of the sunnud to him; and the remaining two-thirds, are to be paid in ten days from the receipt by the collector of a notification from the Board of Revenue or Board of Commissioners, that the partition made by the aumeen has been confirmed; otherwise the said remaining two-thirds are to be considered subject to the following provisions.

If the partition be not confirmed.

Second. If the partition made by the aumeen be not confirmed, the Board of Revenue and Board of Commissioners are respectively empowered to declare the claim of the aumeen, to the whole or any part of such remainder to be forfeited or otherwise, as in their discretion, on a consideration of the circumstances of the case, and the conduct of the aumeen, they may deem proper.

If the partition be not made within a prescribed time.

Third. The Board of Revenue and Board of Commissioners, are also respectively empowered to declare the aumeen's claim to the whole or any part of the said two-thirds to be forfeited or otherwise, in case the partition is not completed within a certain appointed time, and in conformity with the object of this rule, the collector is hereby required to fix the period for the completion of every butwarra or division of lands, superintended by him, and which shall be inserted in the sunnud delivered to the aumeen.

Further rule when partition may not be made within the prescribed time.

Fourth. This period shall in the first instance never exceed three months: and if the butwarra be not completed on its expiration, immediate report shall be made to the one or other of the Boards, to whose control the case may be subject, with all such explanation of the cause of the delay, as the collector may be able to afford; on receipt of the collector's report, the Board will either direct the aumeen to be removed from his trust, and his claim to the remaining two-thirds of compensation money to be forfeited; or will fix some further period, (not exceeding one month from the date of their order,) for the completion of the butwarra by him; and so on from time to time, if the nature of the duty be such as to require any further extension of period; or will pass such other order on the case, not being contrary to any Regulation in force, as in their judgment may seem proper.

Rules for discouraging all artificial delays from impediments thrown in the way by the parties.

Fifth. With the view moreover of discouraging all artificial delays in giving possession of their proper shares to sharers entitled to separation in joint estates, held in common tenancy, it is hereby enacted, that whenever it shall appear to the Board of Revenue or Board of Commissioners, that a butwarra duly proceeded upon, is not or cannot be completed within the period originally fixed in the sunnud to the aumeen, by reason of any impediments thrown in the way, by the party or parties holding possession of the estate; it shall be competent for those Boards respectively, upon an application being preferred to them to that effect by the sharer who is

out

out of possession, (either through the collector or otherwise), to direct immediate possession to be given to such sharer, of a certain quantity of the lands of the estate, the assets of which shall be just sufficient (as far as the same can be ascertained), to produce the amount of the jumma payable by such sharer when separated, (and which in all cases of fractional shares, is of course known,) with an advance of twenty per cent (viz. ten per cent for malikhana, and ten per cent for charges of collection,) and no more. This possession is not however to be considered as a final allotment; but the butwarra is still to proceed in the regular manner, with the view to the adjustment of any inequalities of proportion which the assets of the lands thus delivered to the possession of the sharer, may be ultimately found to bear to the assets of the estate at large; as well as the adjustment of all other points affecting the value of the several shares when divided; so that on the completion of the butwarra, the final allotment of land to the several parties separated, according to the jumma payable by them, may in every respect be conformable to the rules prescribed in Sections VII and VIII, Regulation XXV, 1793, and the corresponding sections of Regulation XXVI, 1803.

Rules as to the expenses of private butwarras.

VII. All the rules prescribed in this Regulation, which relate to the expenses incurred in making a butwarra, shall equally apply to the remuneration of the aumeen who may be appointed to superintend butwarras made by the parties themselves or their arbitrators, under the provisions contained in Section XXII, Regulation XXV, 1793, and Section LII, Regulation XXVI, 1803; but with this difference, that the aumeen employed in superintending such private butwarras, shall only be entitled to receive one half of the amount of remuneration which the aumeens employed in making public butwarras are entitled to under Section V, of this Regulation.

A register of all confirmed butwarras to be kept.

VIII. After the date of this Regulation, a register shall be kept in the English language of all confirmed butwarras. This register shall merely shew the name, the recorded proprietor or proprietors, and the jumma, of the estate, as it stood when the butwarra was commenced; with the names, the recorded proprietors, and the jumma of the several portions thereof made into distinct estates by the butwarra when confirmed; together with the date of the confirmation, and whenever any such distinct estate, (created by butwarra) shall fall in balance, so as to require a sale of the land for the discharge of the arrear, at any period within three years of the date of the confirmation of such butwarra, it shall be the duty of the collector, by every means in his power, to trace the cause of such balance towards ascertaining whether it has arisen from any fraudulent or erroneous allotment of the assessment, at the time of the division: and whatever may appear to be the cause, to make a special and full report upon the case to the Board, to whose authority he may be subject, and who will determine upon the receipt of such report, whether the sanction of the Govern-

Collector to report in cases requiring a sale of the lands for balances arising from an improper allotment of the jumma within three years.

or General in Council, shall be obtained, for directing a new allotment of the jumma upon the several portions into which the original estate was divided, or otherwise.

Rules respecting balances accruing during the time a butwarra is making.

IX. Whenever the butwarra of a joint estate held in common tenancy is commenced upon, whether on the direct application of the parties to the collector, or under a precept from a court of justice, the portion of the jumma payable by each individual sharer (as before observed) is of course known. In all such cases therefore, if the estate should fall in balance at any time before the butwarra be completed and confirmed, it shall be in the option of any one or more of the sharers, (whether in actual possession of their shares or otherwise,) to tender to the collector their proportions of the balance due, which the collector shall receive, and pass to the credit of their shares accordingly: and in the event of a sale of any part of the estate (yet undivided) becoming ultimately necessary for the liquidation of any remaining balance, the portion or portions of the defaulting sharer or sharers only shall be sold, and not those of the sharers who shall have paid their proportions of the balance; and in all such cases the butwarra shall go on and be completed for the benefit of the purchaser at the public sale; and who on making the purchase, will be entitled to separate possession of the portion or portions of the estate, which would have been allotted under the butwarra, to the defaulting proprietors: (and which in all such instances are to be sold entire) and will in every respect succeed to all their rights.

Rules for preventing delays in allotting the jumma of specific mehals forming part of an estate.

X. *First.* To provide also as far as practicable against any injurious consequences to individuals, from delays and difficulties, which are still observed to attend the allotment of the public revenue upon specific mehals, forming part of an estate held under a general assessment, when ordered to be separated therefrom; notwithstanding the explanatory provisions contained in Sections VIII and XII, Regulation I, 1801, and Section LX, Regulation XXVI, 1803, the following rules are to be observed in regard to such mehals.

Rules as to balances accruing before the allotment is completed.

Second. Whenever the proprietor of a specific mehal in a joint estate shall be entitled to separation under the Regulations and the separation and allotment of the public revenue upon such distinct mehal shall have been commenced upon, if the estate of which it forms a component part should fall in balance at any time previous to the completion and confirmation of such allotment, so as to require a sale of the whole or any portion of the estate, it shall be in the option of the proprietor of the mehal in question, (and to whom immediate possession thereof is to be given, if it be not already in his possession,) to tender to the collector his share of the balance due, calculated on the proportion which the produce of such specific mehal with a deduction of twenty per cent, (viz. ten per cent for malikhana, and ten per cent for charges of collection) may bear to the jumma of the whole estate. Upon

on such tender being made, and the collector being satisfied from the enquiries made by him, and the evidence and documents before him, that the produce of the mehal has not been under-rated, he shall receive the amount tendered, and pass it to the credit of the mehal accordingly, and in the event of a sale of any part of the estate becoming ultimately necessary for the liquidation of any remaining balance, such sale shall be made with the expressed exception of the specific mehal in question; and the separation and final allotment of the jumma thereupon, shall go on, and be completed in the prescribed manner, for the benifit of all the parties concerned therein. Provided moreover, that if the payment made by the proprietor of the specific mehal under this clause, shall on a final adjustment of the jumma of the parties, be found to exceed the true proportion of the balance demandable from him; such proprietor shall be entitled to repayment of the excess from the collector; who shall at the same time proceed to recover the amount thereof from the defaulting proprietor or proprietors, (upon whom a less amount than their just proportions will have been levied) by the same process as he would recover any other arrear of revenue; and vice versâ; that is to say, if it shall appear that the proprietor of the specific mehal has paid less than he ought to have paid, the deficiency shall be recovered from him; and any excess which may have been levied from the defaulting proprietor or proprietors shall be made good to them.

The existing rules regarding the division and sale of lands with the above modifications to be still in force.

XI. With the alterations and modifications contained in this Regulation, and which are to be applied as far as practicable to all butwarras commenced prior to this date, but not yet finally adjusted; the rules prescribed in Regulations I and XXV, 1793; Regulation I, 1801; Regulation XXVI, 1803; and all other existing rules and Regulations regarding the division of landed property paying revenue to government, and the public sales of land for arrears of revenue, are to be held in full force

A. D. 1810. REGULATION VI.

A REGULATION *for defining the penalties to which zemindars and others shall be subject for neglecting to give due information of robberies, and for harbouring robbers.*—PASSED *by the Vice President in Council, on the 9th February 1810; corresponding with the 29th Maug 1216 Bengal era; the 20th Maug 1217 Fusly; the 30th Maug 1217 Willaity; the 6th Maug 1866 Sumbut; and the 4th Mohurrum 1225 Higeree.*

Preamble.

WHEREAS numerous robberies, and other serious crimes and offences have been committed by the different classes of persons ordinarily known by the appellation of dacoits, cozaucks, thugs, buddecks, and other descriptions of public robbers: and whereas there are grounds to apprehend, that some of the zemindars and others, instead of aiding in the suppression of offences so injurious to the peace of society, have countenanced and supported the offenders with the view of securing exemption for themselves from their depredations, or even of participating in their plunder; the following rules have been enacted, to be in force from the period of their promulgation throughout the territories immediately dependent on the presidency of Fort William. (*a*)

All landholders, agents and native revenue officers accountable for communicating intelligence obtained respecting the resort of robbers.

II. All zemindars, talookdars and other proprietors of lands whether malgoozary or lakheraje; all sudder farmers and under-renters of land of every description; all dependent talookdars; all naibs and other local agents; all native officers employed in the collection of the revenues and rents of lands on the part of government, or of the Court of Wards, are hereby declared especially accountable for the early and punctual communication to the magistrates and police darogahs, either publicly or secretly, as the informants may judge proper, of all intelligence which they may obtain respecting the resort to any place within the limits of the estate or farm, held or managed by them, of any person or persons of the different classes of people ordinarily known by the appellation of dacoits, cozaucks, thugs or buddecks, or of any other description of robbers. (*b*)

(*a*) Extended to the lands comprised within the jaghire of the late killadar of Callenger, annexed to the zillah of Bundlecund, by Regulation XXII, 1812, and to the Purgunnah of Handya, annexed to the zillah of Allahabad, by Regulation XVIII, 1816, subject to certain provisions. The territories and jaghires situated on the borders of the zillah of Bundlecund, belonging to several Bondelah Chieftains, together with the tract of land situated near the town of Teroha, in the said zillah, granted as an independent jaghire to His Highness Amrut Rao, are exempt from the operation of the general Regulations; the former by Regulation XXII, 1812, the latter by Regulation VII, 1816.

(*b*) The responsibility declared in this section to lie on the description of persons therein mentioned, and the penalty attached to it for inattention thereto, as mentioned in Section III, following, are also applicable to the neglect of giving due information of the residence of any notorious receiver or vender of stolen property—of the commission of robberries, breaking into houses, tents, boats, or other places of habitation, and of the commission of murders, arson and theft. See the several provisions of Regulation I, 1811, Section X, Regulation III, 1812, Section IV, and Regulation VIII, 1814, Section II.

III.

Mode of proceeding and penalties for neglect of giving such information.

III. If a magistrate shall have grounds to believe, that any person of the description of those specified in the first part of the preceding section, shall have neglected to give due information to the magistrate or the police darogah, of the resort of any dacoit, cozauck, thug, buddeck, or other robber to any place within the limits of the estate or farm held or managed by such person, the magistrate shall call upon him to answer to the charge, and if it shall appear upon a full and impartial enquiry that the person accused has been actually guilty of the neglect ascribed to him; the magistrate shall sentence the offender to pay such a fine to government, and to suffer imprisonment for such a period of time as he may deem proportioned to the offence, not exceeding however, the limitation prescribed by Section XIX, Regulation IX, 1807, viz. imprisonment for six months, and a fine of rupees 200 commutable, if not paid, to imprisonment for a further period not exceeding six months longer.

Penalties on zemindars &c. for harbouring robbers or receiving presents from them.

IV. If a magistrate shall have grounds to suspect that any zemindar or other person of the description of those mentioned in the preceding sections, has afforded any actual assistance in harbouring a dacoit, cozauck, thug, buddeck, or other robber, subsequently to the promulgation of this Regulation, that is, if such person shall be suspected of having afforded to the said offender lodging, money, grain, or other supplies, or that he has committed any other overt act, tending to aid the offender in his depredations upon the community, or to evade the pursuits of justice; or that he has received any present or nuzzer, either in money or goods from the said offender, the magistrate shall call upon the person suspected of having so offended for his reply; and if it shall appear upon a full and impartial enquiry, that he has been actually guilty of the serious offence ascribed to him, the magistrate, in addition to the punishment mentioned in the preceding section, shall adjudge the estate or farm held by him (supposing him to be a sudder zemindar, talookdar, or farmer) (c) forfeited to government. Provided, however, that previously to carrying the judgment of forfeiture into execution, the magistrate shall submit his proceedings on the subject, to the court of Nizamut Adawlut, who will confirm or annul the judgment so passed, according as they may be of opinion, that the charge has been duly established or otherwise. Provided, moreover, that in the event of their confirming the judgment, the Nizamut Adawlut shall report the case to the Governor General in Council, *at the same time stating their opinion, whether the forfeiture should be enforced or remitted, or commuted to a fine.* (d)

(c) *Construction by the Nizamut Adawlut; 26 July,* 1810.—The proprietors of lakheraje lands and durputnee talookdars are exempt from the penalties prescribed by this section, the provisions of which apply exclusively to a sudder zemindar, talookdar, or farmer. The former are liable, under Section V, of this Regulation, to be punished on conviction of the offence mentioned in the preceding section, by fine and imprisonment, in addition to the punishment noticed in Section III.

(d) Rescinded by Regulation XIV, 1810, Section II. The confirmation of the sentence of a forfeiture of an estate or farm must be reported to the Governor General in Council, as required by this section; but

V.

V. Should the person convicted of the offence mentioned in the preceding section, not be a proprietor or sudder farmer of land, the magistrate shall sentence him, in addition to the punishment noticed in Section III of this Regulation, to such further fine and imprisonment as he may deem proportioned to his offence, but previously to carrying such further judgment into effect, the magistrate shall submit his proceedings to the Nizamut Adawlut, who will finally confirm, amend, or rescind the decision, as may appear to them to be just and proper. Should the person so offending be also an officer of government, the Nizamut Adawlut shall at the same time order him to be dismissed from his office, and shall further report to the Governor General in Council whether it appear expedient that the offender should be declared incapable of again serving government in any public capacity.

Penalties in such cases against persons not being proprietors of estates or sudder farmers.

VI. Such parts of Regulations XII and XIV, 1807, as relate to the appointment of aumeens of police, are hereby rescinded.

Certain parts of Regulations XII and XIV, 1807, rescinded.

the remission or mitigation of any sentence, the Nizamut Adawlut is empowered to order without a reference to, or the sanction of, the Governor General in Council.

A. D. 1810. REGULATION VII.

A REGULATION *for collecting a toll on boats, passing along the canal leading from the Boitakhanna road to the Salt Water lake.*—PASSED *by the Vice President in Council, on the 23d February 1810; corresponding with the 13th Phaugoon 1216 Bengal era; the 4th Phaugoon 1217 Fusly; the 14th Phaugoon 1217 Willaity; the 4th Phaugoon 1866 Sumbut; and the 18th Mohurrum 1225 Higeree.*

Preamble.

WHEREAS the Vice President in Council, with the view of affording facilities to the internal commerce of the country in the vicinity of Calcutta, has caused a canal to be dug from the Boitakhanna road to the salt water lake: and whereas it has been deemed just and proper, that moderate tolls should be established on boats passing along the canal, to defray the expense incurred in excavating it, and to provide for the future repairs of it; the following rules have been established, to be in force from and after the 1st May 1810, corresponding with the 26th Bysaak 1217 Bengal era; the 12th Bysaak 1217 Fusly; the 21st Bysaak 1217 Willaity; the 13th Bysaak 1867 Sumbut; and the 26th Rubbee-ul-awul 1225 Higeree.

Collector of the 24 Purgunnahs entrusted with the collection of the tolls on boats entering the canal.

II. The collector of the Twenty-four Purgunnahs, assisted by native officers to be appointed by him, shall be entrusted with the collection of the tolls which are to be levied from all boats entering the canal, agreeably to the following rates:—

Rates of tolls.

Budgerows, Pinnaces, Bauleahs, Paunsways,	2 annas per oar.
Boats laden with bricks, earthenware, sand, earth, or soorkey, ...	2 annas per 100 maunds.
Baggage boats, and boats laden with straw, firewood, or gram-sticks, ...	8 annas per 100 maunds.
Boats laden with grain, or vegetables of any kind, ...	12 annas per 100 maunds.

Boats laden with articles not specified in the list contained in the preceding section, to be subject to a toll of 1 rupee per 100 maunds burthen.

III. All boats laden with any article not specified in the above list, shall be subject to a toll of one rupee per 100 maunds burthen, whether the articles laden on them be imported, or be exported, on returning boats, or on boats entering the canal for the purpose.

IV.

Board of Revenue invested with a general control over the collector of the 24 purgunnahs in the discharge of duties entrusted to him by this Regulation.

IV. The Board of Revenue are hereby invested with a general control over the collector of the Twenty-four Purgunnahs, in the discharge of the duties entrusted to him by this Regulation.

Boats on entering the canal to proceed towards Calcutta on the southside and to return on the northside of the canal.

V. Boats on entering the canal, shall proceed towards Calcutta on the southside, and shall return by the northside of the canal.

Rules prescribed by Clauses Third, Fourth, and Fifth, of Section III, Regulation XVIII, 1806; also by Sections IV, V and VI, of the same Regulation, to be considered applicable to the canal in question.

VI. The rules prescribed by Clauses Third, Fourth, and Fifth, of Section III, Regulation XVIII, 1806; and also by Sections IV, V and VI, of the same Regulation, shall be considered applicable to the canal in question.

A. D. 1810. REGULATION VIII.

A REGULATION *for the appointment of Superintendants of Police in the divisions of Patna, Benares, and Bareilly*—PASSED *by the Vice President in Council, on the 16th March* 1810; *corresponding with the 4th Choite* 1216 *Bengal era; the 25th Phaugoon* 1217 *Fusly; the 5th Choite* 1217 *Willaity; the 11th Phaugoon* 1866 *Sumbut; and the 9th Suffer* 1225 *Higeree.*

Preamble.

WHEREAS under Regulation X, 1808, a Superintendant of Police has been appointed for the divisions of Calcutta, Dacca, and Moorshedabad; and whereas the benefits experienced from that appointment in the apprehension of public offenders, and in the general improvement of the police in those divisions, render it advisable, that similar arrangements should be adopted in the divisions of Patna, Benares, and Bareilly; the following rules have been adopted, to be in force from the periods of time hereafter specified. (e)

The jurisdiction of the present Superintendant of Police extended to the division of Patna.

II. The division of Patna is hereby annexed to the jurisdiction of the Superintendant of Police for the divisions of Calcutta, Dacca, and Moorshedabad, who is accordingly authorized to exercise in the division of Patna, from and after the promulgation of this Regulation, all the powers, duties, and authority vested in him by Regulation X, 1808, with regard to the three other divisions.

Appointment of a separate Superintendant of Police for the divisions of Benares and Bareilly.

Investing him with all the powers, duties, and authority contained in Regulation X, 1808.

III. A separate Superintendant of Police shall be appointed for the divisions of Benares and Bareilly, who shall possess concurrent jurisdiction with the several zillah magistrates in those divisions, and with the magistrate of the city of Benares; (f) and who shall be competent to exercise all the powers, duties and authority in those divisions which are vested by Sections V, VI, VII, VIII and IX, Regulation X, 1808, and by Section II, of the present Regulation, in the Superintendant of Police in the divisions of Calcutta, Dacca, Moorshedabad and Patna; provided always that the Superintendant of Police in the divisions of Benares and Bareilly, shall be guided by the Regulations which have been or may be enacted for the internal administration of the said divisions respectively. The foregoing

Proviso.

(e) See Regulation XVII, 1816, regarding some of the duties and powers of the Superintendants of Police: Also Regulation III, 1812, Section V, for the mode in which those officers may have their sentences executed, and of conducting prosecutions upon commitments made by them, whenever they cannot themselves conveniently discharge those duties. See also the explanations given by the Nizamut Adawlut, relative to the office and duties of the Superintendants of Police, contained in the Notes attached to Sections I and VII of Regulation X, 1808.

(f) The Superintendant of Police may, moreover, be invested with the office of magistrate of any zillah or city, or of any part thereof, by order of the Governor General in Council, without the judge of the zillah or city partaking of a concurrent jurisdiction therein, under the provisions of Regulation XVI, 1810, Section II.

rule

The period when the rule is to be in force.

rule shall be considered to be in force from and after the period that the Superintendant may be actually appointed by the Governor General in Council or Vice President in Council.

The object of the appointment of two Superintendants of Police.

IV. The primary object of the appointment of the two Superintendants of Police being the apprehension of dacoits, cozaucks, thugs, budecks, and other descriptions of public offenders, guilty of the commission of robberies and other crimes by open violence, the said Superintendants shall from time to time proceed into the different zillahs, or to any of the cities comprized within the limits of their respective jurisdictions, according as they may themselves deem necessary and proper, or as the Governor General in Council, or Vice President in Council may direct: provided, however, that nothing contained in this section; shall be construed to prevent the Superintendants from exercising the full powers of their offices throughout the whole extent of their jurisdictions, in whatever part of it they may at any time be resident.

They are to exercise the powers of their offices throughout the whole extent of their jurisdictions.

The nature of their duty.

V. It shall be the duty of the Superintendants to keep themselves constantly informed, by communication with the local magistrates, with the darogahs of police, and with the zemindars and others, and by every other practicable means of enquiry of the actual state of the police, in the several zillahs and cities, comprized within their respective jurisdictions; and submit to government, any information respecting the prevalence of public offences in any of those zillahs or cities, or on other points appearing to the Superintendants to require the interposition of government.

The several magistrates enjoined to afford every aid and co-operation to the Superintendants of Police and to their respective officers in the discharge of the duties vested in them.
The different provincial courts required to give every support to the Superintendants and to their officers.

VI. The magistrates of the several zillahs and cities, are hereby enjoined to afford every aid and co-operation to the Superintendants of Police and to their respective officers, in the discharge of the duties vested in them; and the different provincial courts, are in like manner required to give every support to the Superintendants and their officers, which may be consistent with the principles of justice and the general Regulations.

A. D. 1810. REGULATION IX.(g)

A REGULATION *for rescinding the whole of the Regulations at present in force for the collection of the Government Customs, in the Provinces of Bengal, Behar, Orissa and Benares, and in the Ceded and Conquered Provinces; and for re-establishing those Customs, with amended rules for the collection of them.*—PASSED *by the Vice President in Council, on the 10th of April 1810; corresponding with the 29th Choite 1216 Bengal era; the 20th Choite 1217 Fusly; the 30th Choite 1217 Willaity; the 6th Choite 1867 Sumbut; and the 5th Rubee-ul-awul 1225 Higeree.*

Preamble.

THE rules by which the collection of government customs have been hitherto conducted, having appeared essentially defective; many of the Regulations being deficient in simplicity and clearness, and the whole forming too complex a system of multiplied taxes, in many instances unequally distributed on the inhabitants of the different provinces, as well as harassing in the mode in which they are collected; the Vice President in Council, desirous of impartially equalizing the public burdens without injuring the resources of government, and of simplifying the collection of the customs by reducing to a single tax the several duties now levied, so that merchandize having once paid duty, may be freely transported from place to place without the harassing interruptions to which the trade has been exposed under the existing system of successive collections, has enacted the following rules, to be in force throughout the territories immediately dependent on the presidency of Fort William, from the period of the promulgation of this Regulation.

Former Regulations for the collection of government customs rescinded.

II. *First.* Regulations III, XXXIX and LVII, 1795; Regulations I and IX, 1797; Regulation XI, 1800; Regulation XI, 1801; Regulations I, V and VII, 1802; Regulation XI, 1804, and Regulation XIX, 1806, for the collection of government customs, in the provinces of Bengal, Behar, Orissa and Benares, and in the ceded and conquered provinces, are hereby rescinded.

Second Regulations XLII, 1793, and XXXVIII, 1803, are also hereby rescinded.

All duties not authorized by this or any future Regulation, abolished.

III. All duties levied under any denomination whatever, which constitute a tax on the transit, export, or import, of goods of any description, through, from, or into, the provinces subject to the presidency of Fort William, or the cities or

(g) See Regulation III, 1811, entitled—"A Regulation for the conduct of the trade of foreign Nations, with the ports and settlements of the British Nation in the East Indies; and for defining the duties to which such trade shall be subject at such of the said ports and settlements as are immediately dependent on the presidency of Fort William."—See also the Appendix at the end of this Regulation.

towns

towns therein, (with the exception of the city of Delhy and the circumjacent territory, to which the Regulations of the British government have not been extended) not authorized by this or any other Regulation which may be passed and published in the manner prescribed by Regulation XLI, 1793, are hereby declared to be abolished.

All custom houses not re-established by this Regulation, withdrawn.

IV. All custom houses heretofore established (with the exception of those which are continued by this Regulation) shall be withdrawn from the period of the promulgation of this Regulation.

Custom houses where to be fixed in future.

V. The custom houses for the collection of the government customs under this Regulation, shall be fixed in the cities of Agra, Furruckabad, Allahabad, Benares, Patna, Moorshedabad, Dacca and Calcutta; and in the towns of Merut, Cawnpore, Mirzapore, Chittagong, (h) Hooghly and Balasore.

Government customs to be levied at the principal stations by collectors.

VI. *First.* The government customs to be levied at the several custom houses established by Section V, with the exception of the cities of Furruckabad and Allahabad; and the towns of Merut and Mirzapore, (i) shall be levied by officers, to be severally denominated collectors of the government customs at Agra, Cawnpore, Benares, (i) Patna, Moorshedabad, Hooghly, Dacca, Calcutta, Chittagong and Balasore.

And at subordinate stations by deputy collectors.

Second. The custom house at Merut shall be subject to the authority of the collector of the government customs at Agra, with a covenanted civil servant as his deputy, to be stationed at Merut. The custom houses at Furruckabad and Allahabad shall be subject to the authority of the collector of the government customs at Cawnpore, with a covenanted civil servant as his deputy, to be stationed at Furruckabad, and a covenanted civil servant as his deputy, at Allahabad; *and the custom house at Mirzapore, shall be subject to the authority of the collector of the government customs at Benares, with a covenanted civil servant as his deputy, to be stationed at Mirzapore. (i)*

Collectors and their deputies to be subject to the authority of the Board of Commissioners and Board of Revenue respectively.

VII. The collectors of the government customs established by this Regulation and their respective deputies, shall be subject in the province of Benares and within the ceded and conquered provinces (with the exception of Cuttack) to the

(h) A custom house has also been established in the southern division of this district, by Regulation XII, 1816: and another at the town of Saharunpore in the Conquered Provinces, by Regulation VI, 1814, Section VI. It is not necessary that the custom houses should be fixed in the cities or towns referred to; but, by order of the Governor General in Council, they may be appointed at any place near cities or towns not exceeding one coss, or two miles, from their respective boundaries. See Regulation I, 1812, Section II.

(i) The principal custom house in the province of Benares is now established at Mirzapore, the chief officer whereof is styled—the collector of government customs and town duties at Mirzapore; and subordinate custom houses have been established at the city of Benares and at the town of Ghazeepore, the chief officers whereof are severally styled—deputy collector of government customs and town duties at the city of Benares and at the town of Ghazeepore; both of whom are subject to the collector of government customs and town duties at Mirzapore. The government may, by an order in council, alter the arrangement of the subordinate custom houses, as here specified, or as established by the Second Clause of this Section. See Regulation XIX, 1819, Sections III and IV, and Regulation XII, 1813, Section II.

authority

authority of the Board of Commissioners; and within the provinces of Bengal, Behar and Orissa, including Cuttack, to the authority of the Board of Revenue at the presidency. (*j*)

Seal of office.

VIII. The collectors of the government customs shall use a square seal, two inches in diameter; bearing an inscription, to the following effect, in the Persian character and language: "The seal of the collector of the customs at——— ." the seal of each custom house shall remain in the custody of the collector of the government customs; and in that of the deputy collector, at the stations which may be under the superintendence of an officer of that description.

Oath of office to be taken by the collectors and their deputies.

IX. Previously to entering upon the execution of the duties of their respective offices, the collectors of the government customs, and their respective deputies, shall severally take and subscribe the following oath, before the Governor General in Council, or any person whom he may empower to administer the same:—"I A. B. do solemnly swear, that I will faithfully discharge the duty of the collector (or deputy collector) of the government customs at ———————; that I will not, directly or indirectly, by myself or others, be concerned in, or allow of any collections being made, but such as are, or may be hereafter authorized by, and brought to the credit of government; that I will not be concerned, directly or indirectly, in the purchase of any goods or commodities in the British dominions, subject to the immediate authority of the presidency of Fort William in Bengal, for the purpose of remitting money to Europe, or in any commercial transaction; that I will not take or receive, or knowingly allow any person to take or receive, any present, gratuity, fee, or advantage whatever, on account of any matter relating to the duty of my office, excepting such as now is or may be hereafter authorized by the Governor General in Council.

"So HELP ME GOD."

Established office hours.

X. The several custom houses shall be open, for the transaction of business, every day, (Sundays and holidays, agreeably to a list to be furnished to the collectors by the Board of Revenue and Board of Commissioners (*j*) respectively, excepted) from ten o'clock in the morning, until four o'clock in the afternoon.

Custom house chokies.

Not to extend beyond a certain distance from the custom house.

XI. *First.* The collectors of the government customs shall establish custom house chokies at such places as may be deemed necessary on the principal routes or ghauts leading to or from their respective custom houses; provided, however, that no chokies shall be established at any greater distance than two coss or four

(*j*) In the province of Benares, and in that part of the province of Behar comprised in the zillahs of Behar, Shahabad, Sarun and Tirhoot, the collectors of the government customs and of town duties, and their respective deputies, are subject to the authority of the Commissioner in Behar and Benares, appointed under Regulation I, 1816.

miles

Except in special cases.

miles from any such custom houses, with exception only to such as may be judged necessary at greater distances from the custom houses at Agra and Merut, for the security of the public revenue derived from the article of salt in the ceded and conquered provinces, and for preventing the clandestine conveyance of shawls through those provinces to any foreign territory, or which may be requisite under the collector of customs at Hooghly, with the view to embrace the trade of the foreign settlements, or under the collector of customs at Dacca for the purpose of comprehending the navigation of the river Megna, or under the collector of customs at Balasore at the dependent port of Churamun, or under any other collector of customs for any special reason or purpose which shall be reported to the Board of Revenue or Board of Commissioners, (*k*) and without whose respective sanction, previously obtained, no chokies whatever shall on any account be established, at a greater distance than two coss or four miles from the custom house.

Which are to be reported to the Board for their previous sanction.

Duties not to be levied at the chokies.
Duty of the officers at the chokies defined.

Second. No duty or collections whatever shall be levied at any chokey: the authority of the officers of the chokies shall be confined to the detention of goods liable to duty passing within the limits of their chokey, unaccompanied by proper rowannahs, or of goods which may not correspond with the rowannahs, until such time as the orders of the collector of customs can be obtained respecting them, and for which purpose immediate notice is to be given to the collector. All duties shall be paid at the stations of the collectors of the customs or their deputies, by whom alone rowannahs are to be granted.

All duties to be paid at the custom houses, and rowannahs to be granted only by the collectors, or their deputies.

Enumeration of the goods on which the government customs are to be levied, and the rates of duty.

XII. *First.* Duties under the denomination of government customs, shall be levied at the following rates, on the goods specified in this section. (*l*)

ENUMERATION of GOODS.	*RATES of DUTY.*
COTTON, WOOL,	Twelve annas per maund of ninety-six Calcutta sicca weight.

(*k*) See the last or preceding Note.

(*l*) The very numerous and material alterations which the duties or customs specified in this clause have undergone by subsequent Regulations, render a specification of them by notes almost impracticable. It was, at first, intended to frame a table to exhibit these alterations, which was to follow the enumeration contained in this clause; but as the Schedules annexed to Regulation III, 1811, and Regulation XXI, 1817, answer that end, the intention of framing the table has been therefore abandoned.

COTTON

COTTON PIECE GOODS,	On importation by sea; seven and a half per cent. On importation from the Vizier's and the Napaul territories; two and a half per cent. On importation from other foreign territories; seven and a half per cent. On the transit of piece goods the manufacture of the Company's territories; seven and a half per cent.

A drawback shall be allowed of five per cent on exportation by sea, on such piece goods as shall have paid the duty of seven and a half per cent.

COTTON-YARN,	On importation, exportation, or transit; seven and a half per cent ad valorem.
RAW SILK FILATURE,	Do. seven and a half per cent, on a valuation of seven rupees per seer of eighty Calcutta sicca weight.
BENGAL WOUND SILK,	Do. seven and a half per cent, on a valuation of six rupees per seer of eighty Calcutta sicca weight.
TUSHAH,	Do. seven and a half per cent on a valuation of five annas per seer of eighty Calcutta sicca weight.
CHASSUM,	Do. seven and a half per cent, on a valuation of three annas per seer of eighty Calcutta sicca weight.

A drawback shall be allowed of five per cent on the exportation to the port of London, of all silk which shall have paid the above duty.

SILK PIECE GOODS; and GOODS made partly of SILK and partly of COTTON,	On importation by sea; seven and a half per cent. Ditto from the Vizier's and the Napaul territories; two and a half per cent. Ditto from other foreign territories, and on the transit of goods the manufacture of the Company's territories; seven and a half per cent ad valorem.

A drawback shall be allowed of five per cent on exportation by sea, to London, of such silk piece goods as shall have paid the duty of seven and a half per cent.

EMBROIDERED GOODS and BROCADES,	On importation by sea; seven and a half per cent. On importation from the Vizier's and the Napaul territories; two and a half per cent. Ditto from foreign territories, and on the transit of goods, the manufacture of the Company's territories; seven and a half per cent.

GOLD and SILVER TISSUES, LACE and THREAD,	On importation, exportation, or transit; five per cent ad valorem.
SHAWLS,	On importation; ten per cent upon an advance of fifty per cent on the invoice valuation; to be levied at the first custom house; after which the goods shall be subject to no further duty in the Company's provinces.
WOOLLENS (Europe,)	Five per cent on importation by sea only.
WOOLLENS (Country,) viz. LOOYS, and BLANKETS,	If imported from Napaul; two and a half per cent. The manufacture of the Company's territories, five per cent ad valorem.
CARPETS, and SETRENJEES,	Seven and a half per cent.
All CANVAS, (except such as is made of sunn or hemp, or other material of country growth or manufacture),	Five per cent, on importation by sea.
GUNNIES, GUNNY BAGS, PUTTIES, and CHUTTA,	Five per cent ad valorem.
THREAD, TAPE, and FRINGES,	Liable to the same duties with cotton piece goods.
INDIGO,	On importation, or transit; five per cent on a fixed valuation of one hundred rupees per factory maund. An additional export duty of two and a half per cent, on the produce of the Vizier's dominions on exportation by sea.
SUGAR, JAGRY, GOOR and SYRUP,	Five per cent ad valorem.

A drawback shall be allowed of two and a half per cent, on exportation to Europe or America.

BEETLENUT,

BEETLENUT,	Of the growth of Bengal, or imported by land or sea; seven and a half per cent on a fixed valuation of five rupees per factory maund.
KUTH or KUTCH,	Five per cent, on a fixed valuation of eight rupees per factory maund.
OIL and OILSEEDS, MUSTARD and SESAMUM, and all other vegetable or animal OILS,	Seven and a half per cent ad valorem.
COCOANUTS, either with or without the bark,	Five per cent on the valuation of twenty rupees per thousand.
WAX, and WAX CANDLES,	Ten per cent at a fixed valuation of forty five rupees for wax; and seventy rupees for candles per factory maund.
LONG PEPPER and its ROOT (called Piplamoor,)	Seven and a half per cent on a fixed valuation of twelve rupees per factory maund.

A drawback shall be allowed of two and a half per cent on exportation by sea.

DRY GINGER,	Seven and a half per cent on a fixed valuation of four rupees per factory maund.

A drawback shall be allowed of two and a half per cent on exportation by sea.

AROMATICK SEEDS, viz. ANISE, (or Moury, or Sonf), CALIZEERAH, (or Nigella), CARDAMUMS, CORIANDER, (or Dhunia), CUMMIN, (or Jeerah), JOWAEN (or Ajwain),	Seven and a half per cent ad valorem.

A drawback shall be allowed of two and a half per cent on exportation by sea.

SPICES, viz. PIMENTO, (or Allspice), CLOVES, MACE, NUTMEGS, CASSIA and MALABATHRUM LEAF, (or Tazpaut,)	Imported by sea; ten per cent ad valorem. On importation from Napaul; two and a half per cent.

PEPPER,

PEPPER, black and white,	Ten per cent on a fixed valuation of eleven rupees per factory maund.
SALT PETRE,	Seven and a half per cent on a fixed valuation of four rupees per maund.
GUMS and DRUGS, viz. CAMPHIRE, CHERAYTA, COLUMBO ROOT, COPAL (or kahroba), GALBANUM, GUM ARABICK, JUTTA MUNSEE (or Spikenard), MASTICK, MYROBALANS, viz. HURRAH, BUHERA, OWNLA, MYRRH, SOONAMOKY LEAF, SENNA and STORAX,	Imported by sea; ten per cent ad valorem. On the produce of the country; seven and a half per cent.

A drawback shall be allowed of two and a half per cent on exportation by sea.

ASSAFŒTIDA,	Ten per cent ad valorem.
SAFFRON,	Ten per cent on a fixed valuation of thirty-five rupees per seer.
STICK LAC, LAHI JOORY LAC, SHELL LAC, CAKE LAC, and SEED LAC.	Five per cent on a valuation of ten rupees per maund of eighty Calcutta sicca weight.

A drawback shall be allowed of two and a half per cent on exportation by sea.

GALINGALL, KULLINJUN,	Seven and a half per cent on importation by sea; on a fixed valuation of eight rupees per maund.

PERFUMES

PERFUMES and FRAGRANT DRUGS, viz. OTTER or ESSENTIAL OILS, FOOLEYL TEYL or PERFUMED OILS, AMBERGRIS, CIVET, MUSK, LUBAN or BENJAMIN, GUNDIBEROZA or FRANKINCENSE, PUTCHA PAT, ROSE WATER, and KEORAH WATER.	Seven and a half per cent ad valorem. If imported from the territories of Napaul; two and a half per cent.
Dying DRUGS, viz. ALTAH, AWL ROOT, or MORINDA, CRIMDANA or COCHINEAL, COOSSUM FLOWER, DHYE FLOWER, HURSINGHAR FLOWER, LOADH, MUNJEETH or MADDER, TOOND FLOWER;	Seven and a half per cent ad valorem the produce of the country or imported by sea.

A drawback shall be allowed of two and a half per cent on exportation by sea.

WOOD used in dying, viz. BUCKUM or SAPPAN WOOD and SANDAL AHMER or Red SANDAL WOOD,	Seven and a half per cent the produce of the country or imported by sea.

A drawback shall be allowed of two and a half per cent on exportation by sea.

FRAGRANT WOOD, viz. white or yellow SANDAL WOOD, UGGER or ALOE WOOD, and TUGGUR,	Seven and a half per cent the produce of the country or imported by sea.

A drawback shall be allowed of two and a half per cent on exportation by sea.

WOOD used in Cabinet Work, viz. MAHOGANY and all other sorts imported by sea, CHUCRASSY, TOON, and SITSOL,	Seven and a half per cent ad valorem.
TIMBER, viz. SAUL, SESOO, JARREL (whether Red or White), and SOONDRY,	Ten per cent ad valorem.
CHUNAM,	Ten per cent on a valuation of forty rupees per maund of eighty Calcutta sicca weight, to be levied at Calcutta and Dacca only.
CORDAGE and other MARINE STORES, with the exception of SUNN, HEMP, or other material for Cordage the produce of the Country.	Five per cent on importation by sea.
COIR,	The produce of the Maldives or Ceylon, &c. five per cent on a fixed valuation of nine rupees per factory maund.
RESINS, viz. DAMMER, whether foreign, or the produce of the country, RESIN and TURPENTINE, imported by sea,	Five per cent.
PIGMENTS, viz. yellow OCHER, or GOOPY MUTTEE, VERMILLION, RANGA MUTTEE or INDIAN red, MINIUM, PRUSSIAN BLUE, PEOREE and VERDIGREASE,	Ten per cent ad valorem.
QUICK SILVER,	Ten per cent on importation; on a fixed valuation of four rupees per seer.

TIN,

Tin, and Tutinague,	Ten per cent on importation; on a fixed valuation of twenty rupees per maund.
Copper and Brass,	Ten per cent on a fixed valuation of twenty rupees per maund on importation by sea, whether wrought or unwrought; the same on inland importation, but to be levied on the unwrought metal only. If imported from Napaul; two and a half per cent, whether wrought or unwrought.
Lead, (Pigs) Milled and Sheet Lead and Small Shot,	Ten per cent ad valorem on importation.
Iron and Steel, and Manufactured Iron and Steel,	Ten per cent on the market value on importation by sea; and on importation by land at the nearest custom houses to the frontier, on a fixed valuation of seven rupees per maund. On importation from Napaul; two and a half per cent.
Arms, viz. Swords Matchlocks, Shields,	Two rupees per matchlock, one rupee for a sword, and four annas for a shield, on importation or transit.
Arsenick (white), red Arsenick or Realgar, yellow Arsenick or Orpiment, (Hurtaul),	Ten per cent ad valorem.
Sulphur or Brimstone,	Ten per cent ad valorem.
Allum,	Ten per cent ad valorem.
Borax, and Tincal,	Five per cent ad valorem. If imported from Napaul; two and a half per cent.
Vitriol or Tooteah,	Five per cent ad valorem.
Salammoniac,	Five per cent on a fixed valuation of twenty-five rupees per factory maund.
Alkali, Soojee Muttee, or Natron,	Five per cent on a fixed valuation of one rupee per maund.

Soap

SOAP,	Five per cent on a fixed valuation of eight rupees per maund.
TALLOW, TALLOW CANDLES, and HOGSLARD,	Five per cent ad valorem on exportation by sea only.
SALTED PROVISIONS,	Five per cent ad valorem on exportation by sea only.
PURSER'S STORES,	Five per cent ad valorem on exportation by sea only.
RAW HIDES, LEATHER,	Five per cent ad valorem.
BOOTS, SHOES, and SLIPPERS,	Five per cent ad valorem.
FURS,	Five per cent ad valorem on importation. If from Napaul two and a half per cent.
HOOKAS, VIDRE WARE, and HOOKA SNAKES,	Seven and a half per cent ad valorem.
STONE PLATES,	Five per cent ad valorem.
CHANKS or SAUNKS,	Seven and a half per cent ad valorem.
COWRIES,	Five per cent ad valorem, on importation at Calcutta, Chittagong, or Balasore only.
BEADS, MALAS, or ROSARIES,	Seven and a half per cent ad valorem on importation by sea only.
CORAL,	Ten per cent ad valorem.
ELEPHANT'S TEETH, IVORY,	Seven and a half per cent at a fixed valuation of one hundred and ten rupees per maund.
COW TAILS, and CHOWRIES,	Five per cent on importation. If from Napaul; two and a half per cent.
BENGAL PAPER,	Five per cent ad valorem.
WINES, and EUROPE GOODS,	Ten per cent to be levied on their importation by sea only.
CARRIAGES,	Seven and a half per cent imported by sea, to be levied under the rules specially enacted for Calcutta.
PIPE STAVES,	Seven and a half per cent.
GIN, BRANDY, RUM, and ARRACK,	Ten per cent on importation from Europe, or America. Thirty per cent on importation from foreign territories in Asia.

TEA,	Ten per cent.
CHINA GOODS,	Seven and a half per cent on importation by sea.
COFFEE,	Seven and a half per cent on importation by sea.
SAGO,	Seven and a half per cent on importation by sea.
RATTANS,	Seven and a half per cent on importation by sea.
TOBACCO,	On importation by land or sea into the province of Cuttack; ten per cent to be levied at the custom house of Balasore only.

Second. (m) Articles the produce or manufacture of the Vizier's territory, or of Napaul, or of any other foreign territory which shall have paid an import, or transit duty not exceeding two and a half per cent, shall be liable on re-exportation by sea from Calcutta, Chittagong or Balasore, to the payment of an additional duty of two and a half per cent.

Additional duty on foreign articles re-exported by sea.

Third. Goods specified in the above enumeration, which shall have paid the prescribed duties once, whether on their importation or transit, shall not be liable to any further duties in passing through the provinces subject to the presidency of Fort William; unless such goods, or any of them be expressly made liable to any further duty by some future Regulation; nor shall the said goods be subject to any duty whatever on being exported from the said provinces, save and except the export duties, to which any of the articles so enumerated may be liable under the provisions of this Regulation, (n) on being exported therefrom by sea.

Goods which shall have paid duty once, shall not be liable to any further duties.

Exceptions.

XIII. *First. (o) All goods not specified in the preceding enumeration, with the exception of the articles exempted from duty by the following clause, shall on their importation by sea, or exportation from Calcutta, Chittagong or Balasore, by sea, be subject to the payment of a duty of five per cent.*

Goods not specified in the preceding enumeration, to be subject to a duty on importation or exportation by sea only.

Second. The following articles imported by sea shall be exempted from the payment of the duty specified in the preceding clause :—

Articles excepted from the foregoing rule.

* Imports.

TEAK TIMBER, used for ship building.

HORSES. (p)

BULLION and COIN. (q)

PRECIOUS STONES and PEARLS.

(m) This Clause has been superseded by the provisions of Regulation III, 1811, Sections V and VI.

(n) Or under the provisions of any future Regulation.

(o) This Clause has been superseded by the provisions of Regulation III, 1811, Sections V and VII.

(p) The exemption from duty on horses, allowed by this Clause, is not limited to horses imported by sea only, but extends to the importation of horses generally in the provinces immediately dependent on the presidency of Fort William. See Regulation XIV, 1813, Section II.

(q) Bullion and coin are also exempted from the export duty on exportation to any place except Europe and America: on exportation to either of them, a duty is leviable of three per cent, if exported on British bottoms, and of six per cent, if exported on foreign bottoms. See Regulation XII, 1823, Section III.

GROMOTOO,

GOOMOTOO, and other articles (coir excepted) used for the manufacture of cordage.

Exports.

The following articles exported by sea shall in like manner be exempted from the payment of the duty specified in the preceding clause.

GRAIN, of all sorts.

PRECIOUS STONES and PEARLS.

OPIUM, purchased at the Company's sales.

CARRIAGES.

PALANKEENS.

SPIRITS, distilled after the European manner, in any part of the provinces under this presidency, provided the quantity exported shall exceed one thousand gallons.

Transit duty not to be levied on any article not expressly declared liable thereto.

Penalty for a breach of this rule.

Second hand articles or articles in private use not to pay any duty.

XIV. No article whatever shall be liable to the inland or transit duty that is not expressly declared to be so by this or some future Regulation, and any collector or deputy collector of customs, who in contravention of this rule, shall levy any inland or transit duty upon any article not expressly enumerated herein, or in some future Regulation, shall on proof thereof at the suit of the party, be liable to a fine to government of three times the amount of the duty so collected by him in addition to such damages and costs as may be further awarded against him by the court. It is moreover hereby declared, that the articles enumerated in the foregoing section, are to be subjected to the duties specified therein as merchandize only. Second hand articles, or articles which may be in the possession of individuals evidently in private use or consumption, are not to be subjected to any tax. (r)

Book of rates to be prepared;

And submitted for the approval of the Governor General in Council.

XV. *First.* In cases in which the duties established by this Regulation, are directed to be levied on the value of the goods, such value shall be specified in books which shall be open for public inspection at the several custom houses : the collectors of the government customs are accordingly required to prepare and submit with all practicable expedition, to the Board of Revenue and Board of Commissioners respectively, (s) for the approbation of the Governor General in Council, a book of rates specifying the value of the several articles chargeable with duty ad valorem, under the present Regulation.

How to be published for general information.

Second. The book of rates shall be published for general information in the cutcherries of the magistrates, and of the collectors of the land revenue, as well as at the different custom houses throughout the provinces. The book shall more-

(r) Second hand articles although declared exempt from duty, are nevertheless to be passed or not free of duty at the discretion of the Collector. See Regulation I, 1812, Section XVII.

(s) See the Note to Section VII, of this Regulation.

over be revised and re-published under the above rules, on the first day of May of every third year. (t)

Third. The valuation of goods by the book of rates at the custom house from which the rowannah for them may have been taken out, shall bind all other custom houses to abide by the same rate of valuation, wherever the goods may go.

Valuation at one custom house to bind all other custom houses.

Fourth. If any article liable to pay duty ad valorem should be omitted in the book of rates (which it is expected however can very rarely happen) the value shall be taken to be the prime cost proved by the invoice, or otherwise to the satisfaction of the collector, with an advance of twenty per cent thereon, the special rule contained in Clause Third, Section XLVIII, shall moreover be generally applied to cases of this description.

Rule to be observed if the article liable to duty ad valorem should be omitted in the book of rates.

Fifth. In cases where goods shall have been damaged, and shall not be in what may be considered a merchantable state, they shall be rated at their actual value, instead of being subjected to the payment of duties on the valuation specified in this Regulation, or in the book of rates.

Damaged goods to be rated at their actual value.

Sixth. The duties payable under this Regulation shall, in the ceded and conquered provinces (excepting Cuttack,) be levied in Lucknow sicca rupees, of the standard established by Regulation XLV, 1803, in the province of Benares in the Benares rupee; and in all the other provinces including Cuttack, they shall be levied in Calcutta sicca rupees, of the standard established by Regulation XXXV, 1793.

Coin in which the duties are to be paid.

Seventh. In all cases in which the duties are directed to be levied upon the maund without specifying any particular weight or kind thereof; the maund shall be taken to be of eighty Calcutta sicca weight to the seer throughout all the provinces subject to this presidency.

Standard fixed for the maund weight, when not otherwise specified.

XVI. Goods and articles of trade, exported from the province of Rohilcund into the territory constituting the jaghire of Rampore, shall not be subject to the payment of any duty, on being exported from such province into the territory aforesaid. All goods and articles of trade, imported into the province of Rohilcund from the Rampore jaghire, being of the description of goods and articles of trade which are liable to the payment of government customs under this Regulation, shall be subject to the payment of the same import duties to which the same goods and articles of trade are subject, on importation from the dominions of the Nawaub Vizier.

Special rules respecting exports to, and imports from, the territory of Rampore.

XVII. In levying the duties prescribed in this Regulation, goods imported into, and exported from, the city of Delhy and the circumjacent territory to which

And regarding the city of Delhy and its dependencies.

(t) By Regulation VI, 1814, Section III, the book of rates is required to be revised and re-published annually, as soon after the expiration of each year, as possible.

the

the Regulations of the British government have not been extended, shall be subject to the same duties, as are levied on goods imported into, and exported from, foreign States.

Parts of Regulations VI and VII, 1804, relating to duties on the importation or exportation of salt in the ceded and conquered provinces and in the province of Benares, rescinded.

XVIII. *First.* Such parts of Regulations VI and VII, 1804, as relate to the levying of duties on the importation of salt, whether the produce of the British territories or of foreign States, into the ceded and conquered provinces, or into the province of Benares, and on the exportation of salt from any of the said provinces are hereby rescinded.

Duty to be levied on the importation of salt into the Doaub and the province of Benares.

Second. (*v*) *A duty shall be levied on the importation of salt, not being salt purchased at the Company's sales at Calcutta, whether the produce of the British territories or of any foreign state into the Doaub, and on the importation of any such salt, which may not have previously paid the established duty, into the province of Benares, at the following rates:*

Rates of duty.

On Lahoree Salt, ...	1 *rupee per maund.*		
Sambur ditto, ...	12 *annas*	*ditto.*	
Doodwanee ditto, ...	12 *ditto*	*ditto.*	
Balumba ditto, ...	8 *ditto*	*ditto.*	
Salumba ditto, Furrah ditto, Bor arce ditto, or any other alimentary salt, excepting salt purchased at the Company's sales at Calcutta,	4 *ditto*	*ditto.*	

Penalty for passing or attempting to pass salt contrary to this Regulation.

Third. All alimentary salt, excepting salt purchased at the Compay's sales at Calcutta, passing or attempting to pass through any part of the ceded and conquered provinces, or the province of Benares, without having paid the prescribed duty and without being accompanied by a rowannah, will be liable to seizure and confiscation. (*u*)

Remaining parts of Regulations VI and VII, 1804, to remain in full force.

Fourth. Such parts of Regulations VI and VII, 1804, as have not been altered, or otherwise modified by this Regulation, shall remain in full force.

Duties on salt to be considered as forming a part of the government customs, to be levied under this Regulation.

Fifth. Orders were passed by the Governor General in Council under date the 30th of September, 1801, empowering the officers holding the appointment of collectors of the government customs in the ceded provinces, to levy the duties established by Regulations VI and VII, 1804, on the importation and exportation of salt in the said provinces. The collection of such duties in the conquered provinces was, at the same time, entrusted to the officers employed in the collection of the land revenue in the said provinces. It is now declared, that the duties to

(*v*) This Clause has been superseded by the provisions of Regulation XVII, 1810, Section II.

(*u*) See the further provisions of Regulation XVII, 1810, relative to the illicit importation or transportation of salt. The exportation of salt by land, from the province of Cuttack, to any district, except to the Tributary Mehauls dependent thereon, is prohibited: the exportation of salt, from the same place, by sea, except on account of government, is also prohibited. See Regulation XXII, 1814, Sections III and IV.

be

be levied on the importation and exportation of salt, in the ceded and conquered provinces under the rules prescribed by Regulations VI and VII, 1804, and in the present section of this Regulation, shall be considered as forming a part of the government customs: such duties shall accordingly be levied by the collectors of the government customs and their respective deputies, in the ceded and conquered provinces, subject to the several provisions of this Regulation, as far as they may be applicable to the same.

XIX. *First.* Rowannahs, or custom house passes, shall be granted under the following rules:

Second. No rowannahs shall be granted, excepting upon a written derkhaust, or application, signed by the proprietors of the goods, or their authorized agents, or the persons in charge of the goods. The derkhaust shall specify the following particulars: Particulars to be specified in the application.

The merchant's name.
The sort of goods.
The quantity of goods.
The number and description of packages.
The value of the goods.
Whence brought or imported.

Third. Should any attempt be made to pass at any custom house, a larger quantity of goods than that which is specified in the derkhaust, or to pass goods of greater value than those specified in the derkhaust; in the former case, the whole of the goods shall be liable to confiscation; and in the latter case, the goods shall be subject to double duty. Penalties for attempting to pass goods in larger quantities, or of superior value, to what is specified in the application.

Fourth. Rowannahs, for which application may be made on any day before twelve o'clock, shall be prepared and delivered at a period not later than the following day. Rowannahs applied for before twelve o'clock, to be delivered the following day, and not later.

Fifth. Every rowannah shall be signed and sealed by the collector, or deputy collector, the darogah, and the tavildar or cashkeeper; the latter of whom shall deliver the rowannah, upon the duties being paid. By whom rowannahs are to be signed, sealed and delivered.

Sixth. The darogah and the tavildar, shall each have the custody of the seal of his office. Should either of the said officers be convicted of allowing his seal to be removed from his possession, he shall be subject to dismission from his office, under the rules provided in such cases by Regulation V, 1804, and Regulation VIII. 1809. Penalties for native officers permitting their seals to go out of their possession.

Seventh. The rowannahs shall be written in the Persian language and character, and in the Hindoostanee language, and Nagree character, in the ceded and Rowannahs in what languages to be written: particulars to be stated in them.

and conquered provinces, and in the province of Benares; and in the Persian and Bengal languages and characters, in the provinces of Bengal, Behar and Orissa, (including Cuttack) and shall contain the following particulars:

The number of the rowannah.

The date of the rowannah.

The merchant's name.

The sorts of goods.

The quantity of the goods.

The number and description of packages.

The value of the goods.

The rate of the customs.

The amount of the customs,

and

The places from whence the goods have been brought, or imported, and to which they are proceeding.

Rowannahs to be taken out for goods for the Company's investment. Such goods not liable to duty.

XX. Commercial residents, or agents, and others, employed to provide goods for the Honorable Company's investment, shall take out rowannahs to accompany the goods provided, on account of the Honorable Company's investment, which are to pass a custom house station. Such rowannahs shall be granted upon official application for them, being made in writing to the collectors of the customs; but no customs, duties or fees whatever shall be levied on such goods.

Registers of rowannahs to be kept at the several custom houses.

XXI. Registers of all rowannahs granted at each custom house, shall be kept in the English and Persian languages, according to such form as the Board of Revenue and Board of Commissioners shall respectively prescribe. (w)

Rowannahs to be in force for one year only.

XXII. All rowannahs granted under this Regulation, (excepting the maafee rowannahs specified in Section XXVIII,) shall be considered to be in force for one year only, calculating from the date on which they shall be respectively granted. After such period, the goods covered by the said rowannah, in the event of their being brought or moved within the limits of the chokies of any of the custom houses established by this Regulation, shall be again subject to the established duties, in the same manner as if the duties on such goods had never been paid. Rowannahs shall be delivered up and cancelled, whenever an opportunity offers for requiring it; as in the case of exportation by sea; or in the cases specified in Sections XXV and XXVI. (x)

Rowannahs granted at any one custom house, to be current throughout provinces subject to the presidency of Fort William.

XXIII. *First.* A rowannah granted at any one custom house, shall be current, under the rules contained in this Regulation, throughout the provinces,

(w) See the Note to Section VII, of this Regulation.

(x) See No. 1 of the Appendix, regarding the disposal of rowannahs which have accompanied goods from the interior to the Calcutta Custom House.

subject

subject to the presidency of Fort William, and shall exempt the goods covered by it, in their passage to any place within the said provinces, as well as on exportation from those provinces (unless the goods be expressly made liable to a further export duty) from the payment of any further duty, under this Regulation, and from any detention for a period longer than may be requisite to enable the officers of any other custom house to ascertain, whether the goods and the rowannah correspond. The detention of the goods for this purpose (whether they be goods provided for the Honorable Company's investment, or belonging to private individuals) shall never exceed one day. The collector after having made the necessary examination, shall, if the goods correspond with the rowannah, certify the same upon the back of the rowannah. If the collector shall find, (in the case of private goods) that the merchant has taken up more goods, or any other goods, in addition to those specified in the rowannah, the whole of the goods shall be liable to confiscation. If the collector shall have reason to believe, that goods superior in value to those specified in the rowannah, are attempted to be passed, under such rowannah, he shall cause a part of the goods to be opened and examined in the public cutcherry, in his own presence; and if any such fraud shall be discovered, the collector shall levy double duties on the real value of the goods composing the the whole dispatch. (*y*)

Goods accompanied by rowannahs, shall not be detained for examination more than one day.

Penalties on discovery of deviations in quantity or value from the goods specified in the rowannahs.

Second Should goods passing as being provided for the Honorable Company's investment under the rowannahs directed to be granted by Section XX, be in any instance found not to correspond with such rowannahs, they shall nevertheless be permitted to proceed to the place of their destination; but the collector shall certify upon the back of the rowannah in what respect they have not corresponded therewith, and shall with the least practicable delay report the circumstances of the case to the Board, to whose authority he (the collector) may be subject; transmitting at the same time a copy of his report to the Board of Trade for their information.

Rules to be observed when goods stated to belong to the Hon'ble Company may not correspond with the rowannahs.

XXIV. The collector at each custom house shall keep a register of all rowannahs, granted at other custom houses, which shall accompany goods passing his station, in the same form as the register prescribed to be kept of rowannahs granted by himself.

A register to be kept at each station of rowannahs passing the station granted at other custom houses.

XXV. Should a merchant be desirous of dividing a dispatch of goods into smaller quantities, after having taken out one rowannah for the whole, he shall be entitled, at any of the custom houses to as many rowannahs as he may require, on

A dispatch of goods may be divided into smaller quantities and rowannahs granted for those quantities, on certain conditions.

(*y*) The duty of examining and appraising of the goods referred to in this Clause, may be assigned by the Collector of the customs for the town of Calcutta, to the Company's examiner and appraiser of piece goods. See Regulation I, 1812, Section XVIII; See also the provisions of Sections XXII, XXIII and XXIV, of the same Regulation, relative to the evasion of the duties by a rowannah being used to cover a second or more dispatches of goods into a town, or from town to town, and the penalty on detection thereof.

identifying.

identifying the goods and paying a further duty of one half per cent thereupon and surrendering the original rowannah. (z)

Merchants entitled to exchange rowannahs, on certain conditions.

XXVI. It is declared, that a rowannah shall be considered to be in force for one year only. Should a merchant, however, be desirous of removing his goods from the place to which they may have been carried, under the original rowannah, after the expiration of one year, he shall be entitled to an exchange rowannah for another year, at any of the established custom houses, the goods being identified to the satisfaction of the collector, upon paying a duty of one half per cent thereon, provided that the old rowannah be produced for renewal and be delivered up before the expiration of the period for which it was issued, that the necessary enquiry may be immediately made and evidence taken to identify the goods; and it is hereby declared, that the production of the old rowannah subsequently to the expiration of its term, will not entitle the holder of it to a fresh rowannah in exchange for it. (a)

For goods being the produce of the country or imported from foreign territories inland, which shall have already paid duty.

XXVII. The rule contained in the preceding section is to be considered applicable to goods or articles which are the produce of the country; and to goods imported from foreign territories inland and which are respectively alleged to have already paid duty. All such goods must be identified not only by the production of the original rowannah, but by other satisfactory evidence before the holder of it will be entitled to a renewal of it.

(z) A fee of four annas to be levied for every rowannah obtained in exchange for the original one, under this Section, to be applied for the use of the Collector, or Deputy Collector, according to the orders of the Governor General in Council. See Regulation XIX, 1812, Section V.

(a) The following Notifications were published in the Government Gazette, on the dates therein mentioned:

1. *Calcutta; Government Custom House; April* 9, 1817. The existing provisions of the Regulations, relative to the renewal of rowannahs, having been found, in their application to the inland transit of rough timbers, insufficient to answer, in all instances, the object of their enactment; His Excellency the Right Honorable the Governor General in Council, with a view to afford every just and reasonable accommodation to the mercantile community, has been pleased, with reference to the rules prescribed in Section XXVI, of Regulation IX, of 1810, to authorize the Collector of customs, to grant to the importers of the different descriptions of rough timbers, hereafter specified, an indefinite renewal of the original rowannah, provided the conditions specified in the above mentioned section, shall be strictly fulfilled. It is to be particularly observed, that the present rule extends only to timbers, which, from their bulk, cannot be transported, except by being floated down the river, and consequently, that no cut or manufactured timbers, such as planks, &c. which might be conveyed in boats, can be allowed, under any circumstances, a participation of this indulgence.

Choukahs.
Dokahs.
Batties.
Gole, and
Dadu, or green saul, which from its buoyancy is used to float the timbers. C. D'OYLY; *Act. Col. G. C.*

2. *Territorial Department; January* 29, 1819.—The existing provisions of the Regulations, relative to the renewal of rowannahs, having been found, in their application to the trade in silk piece goods, insufficient to answer, in all instances, the object of their enactment; His Excellency the Most Noble the Governor General in Council, with a view to afford every just and reasonable accommodation to the mercantile community, has been pleased, with reference to the rules prescribed in Sections XXVI and XXVII, Regulation IX, 1810, to authorize the Collectors of customs, to grant to the dealers in silk piece goods, an indefinite renewal of the rowannahs covering such goods; provided, that the conditions specified in the abovementioned Sections, shall be strictly fulfilled. HOLT MACKENZIE; *Secretary to the Government.*

XXVIII.

XXVIII. Articles which are not the produce of the country, but exclusively imported by sea, and which must of course have paid the duties to which they are liable on importation, shall be allowed to pass inland without question; and for that purpose shall be furnished with maafee, or free rowannahs, by the collectors of customs at Calcutta, Chittagong and Balasore, on the payment of a duty of one quarter per cent, and a fee at the rate of one rupee per mile, on the value of the goods; the presumption that the customs have been duly levied at the time of importation, being sufficient to supersede the necessity for any other enquiry; the fee above specified is to be levied for the benefit of the collector: or in the case of his having a deputy, for their joint benefit, in such proportion as the Governor General in Council, or the Vice President in Council may direct.

Goods imported by sea to be furnished with maafee rowannahs, and be allowed to pass inland without question.

Duty and fee to be paid on taking out maafee rowannahs.

XXIX. At each custom house there shall be kept a register of all exchanged rowannahs granted therefrom, specifying the date and number of its original rowannah, and the custom house at which it was issued. A register shall likewise be kept of all maafee rowannahs, specifying the date and number thereof, with the article for which, and the name of the person to whom, it may have been granted.

Registers to be kept of exchanged rowannahs.

And of maafee rowannahs.

XXX. *First.* All the duties payable under this Regulation, with the exception of such cases as are, or shall be otherwise expressly provided for, shall be paid, and the rowannahs for covering the goods, shall be obtained previously to the goods passing or attempting to pass within the limits of any of the chokies, dependent on the custom houses established by this Regulation. Moreover, as those chokies have now been confined within very narrow limits, with a view to relieve the commerce of the country from vexatious interruption, and it is to be supposed, that the owners of goods liable to the payment of the transit duties, can never find any difficulty in covering them by a rowannah, previously to their being moved; it is hereby declared, that should any goods be brought within the limits of a chokey, without being accompanied with a rowannah, or be otherwise found in transit without such a rowannah, (although there be no attempt clandestinely to evade the payment of the duties) they shall in any such instance be chargeable with double duties; and if the goods be seized after having clandestinely passed, or in the attempt clandestinely to pass within the limits of any of the said chokies, without having paid the established duties, and without being accompanied by a rowannah, they shall be liable to confiscation.

Duties to be paid and rowannahs taken out previously to goods passing or attempting to pass within the limits of chokies.

A breach of this rule, to subject the goods to double duty.

And if the passing, or attempt to pass be clandestine, to confiscation.

Second. Provided, however, that if any person should dispute, refuse, or omit payment of the required duties, without any attempt clandestinely to evade the payment of them, such part of the goods as may be deemed equal in value to the duties, or double duties due on them, shall be secured, and deposited in the custom house, until such duties shall be paid. And in the event of the duties not being liquidated

In cases of non-payment of the required duties without any clandestine attempt to evade them, a part of the goods, adequate in value to the duties or double duties due on them, to be detained as security.

within

...al to be sold if the du- ...be not liquidated in ...ree months.

within the period of three months, the goods shall, at the expiration of that period, be sold at public sale.

...y surplus proceeds of ...sale to be paid to the ...wners.

Third. After deducting the duties and custom house charges, the balance of the sales of goods sold under the preceding clause, shall be paid to the owners of them on their making application for the same.

...e Board's sanction to ...obtained previously to ...oceeding to such sales.

Fourth. The collectors of the customs shall report to the Board of Revenue and Board of Commissioners respectively, (*b*) the goods remaining unredeemed, at the expiration of the three months, previously to proceeding to the sale of them.

...icers of the customs ...quired to seize all war- ...ke stores attempted to ...e illegally transported.

...ch stores liable to con- ...cation.

XXXI. The transportation of cannon, and of all descriptions of fire arms or military stores, excepting on account of, or under, a pass from the British government being prohibited, the collectors and all officers of the customs are required to seize all suh cannon, arms, or military stores, as shall be attempted to be transported in disobedience of this prohibition. The cannon, arms, or stores so seized, shall be liable to confiscation. This rule, however, is not to be considered as applicable to fowling pieces, pistols, swords, or any other arms, which may be in the possession of individuals, evidently for private use.

...ules to be observed by ...e officers of the customs ...ith respect to contra- ...and opium

XXXII. (*c*) *The importation of opium, the produce or manufacture of the territories of the Nawaub Vizier, or of any foreign country, into any of the provinces, subject to the immediate government of the presidency of Fort William, is prohibited. The officers in charge of the customs throughout those provinces, are accordingly hereby authorized and required to seize any contraband opium which may be brought within the limits of the chokies, dependent on their respective custom houses. Any opium which may be seized by those officers, shall be delivered over to the judge of the city or zillah, to whose jurisdiction the case may be subject, conformably to the provisions to that effect contained in Regulation VI, 1799, and Regulation XLI, 1803.*

...ollectors to report to ...e Board without de- ...ay, all cases of goods ...able eventually to con- ...scation.

XXXIII. *First.* Whenever goods shall be detained, on the ground of their being liable to confiscation, the collector shall, with all practicable expedition, report the case, for the determination of the Board, to whose authority he may be subject. (*d*)

...roceeds of goods confis- ...ated and sold, under ...his Regulation, how to ...e disposed of.

Second. In the event of goods being confiscated, under this Regulation, (with the exception of contraband opium, or arms, or military stores, to which none of the rules contained in this section are to be considered as having any application), they shall be sold by public auction, and the net proceeds shall be divided as follows:

One-fifth to the collector or deputy collector.

(*b*) See the Note to Section VII, of this Regulation.

(*c*) Rescinded by Regulation XIII, 1816, Section II.

(*d*) See the Note to Section VII, of this Regulation. The provisions of this Section are extended to the cases of salt-petre detained on the ground of its being liable to confiscation, by Regulation X, 1816, Section VII.

Two-fifths,

Two-fifths, in equal proportions, to the informer, and to the officers of government making the seizure.

Two-fifths to the Company.

Third. The Board of Revenue and Board of Commissioners (*e*) are hereby respectively empowered, in cases in which there shall appear to them sufficient cause for so doing, to direct the release of any goods which may have become liable to confiscation, or to remit any other penalties which may have been incurred for the breach of any rule contained in this Regulation.

The Board empowered to release goods, or remit penalties in certain cases.

Fourth. The two Boards (*e*) are hereby further empowered to order double duty to be levied, in lieu of any higher penalty which may be incurred under this Regulation, in cases in which there shall appear to them ground for a mitigation of such penalty.

And to commute higher penalties for double duty and double commission.

Fifth. Provided, however, that in both of the two preceding cases, if the goods shall have been seized on the information of an informer, and shall be clearly liable to confiscation, the Boards (*e*) respectively shall direct such compensation to be made to the person who gave the information (not exceeding the amount which he would have been entitled to, if the confiscation had actually taken place) as they may deem equitable and proper, and the amount of such compensation shall be levied upon the goods, under the same rules as are prescribed in Clauses Second, Third and Fourth, of Section XXX, for levying the duties or double duties referred to therein.

In what manner informers are to be remunerated in such cases.

XXXIV. In lieu of the commission and fees, which the collectors of the customs have heretofore been authorized to levy for their own benefit, those officers shall be entitled to receive a commission on the amount of the duties realized by them, and by their respective deputies on the public account, at such rate as the Governor General in Council, or the Vice President in Council, may determine. Provided, however, that if in any case, the person appointed to or holding the office of collector of the government customs, should likewise hold the office of collector of the land revenue; such person shall only be entitled to draw a moiety of the said commission on the amount of the duties so realized.

Commission to be drawn by the collectors of customs.

To be reduced to one-half if the same person hold the office of collector of the land revenue.

XXXV. The deputy collectors of the customs excepting at Calcutta shall receive a fixed salary, and shall not be entitled to any commission on their collections; but those officers shall be entitled to receive, in all cases, in which a seizure may be made by them, the proportion of one-fifth of the produce of confiscated goods under Clause Second, Section XXXIII.

Deputy collectors to receive fixed salaries.

XXXVI. With a view to provide against the embezzlement of the public money, or improper detention of papers or accounts, by native officers in this department, the provisions in Sections XV, XVI, XVII, XVIII, XIX, XX and XXI, of

Certain provisions of Regulation III, 1794, relative to cases of embezzlement of the public money, or detention of

(*e*) See the Note to Section VII, of this Regulation.

papers, extended to officers of the customs.

Regulation III, 1794, (extended to Benares by Regulation V, 1800,) and in Regulation XXXIII, 1803, extended to the conquered provinces by Regulation VIII, 1805, are hereby declared to apply to all descriptions of native officers who may be employed under the present Regulation, and who may be entrusted with the receipt of money, or the charge of accounts.

No collections to be made by officers of the customs, but such as are authorized by this or some future Regulation.

XXXVII. No collections whatever, either as customs, duties, commission, fees, or under any other denomination, shall be levied by any of the officers employed at the custom houses or chokies, excepting such collections as are, or may be authorized by this Regulation, or by any other Regulation which shall be hereafter enacted in the prescribed manner.

Penalty of dismission for a breach of the foregoing rule.

XXXVIII. Any native officer proved to have been guilty of a breach of the rule contained in the foregoing section, will, of course be liable to be dismissed from his employment, under the rules provided in such cases by Regulations V, 1804, and VIII, 1809. Complaints against native officers employed under the collectors of customs for offences of this nature, shall moreover be considered cognizable by the magistrates, and any such native officer on being convicted before a magistrate of having detained, or stopped goods in any unauthorized manner; or of having exacted, under any plea or pretence whatever as present, fee, or other consideration for the passage of goods or otherwise, in violation of the Regulations of government, shall be deemed guilty of extortion, and be liable to be sentenced to pay a fine, not exceeding two hundred rupees, and to imprisonment, not exceeding six months, or to corporal punishment, not exceeding thirty rattans, according to the nature and circumstances of the case, and the condition in life of the offender; and if the fine so adjudged be not paid, it shall be commutable to a further period of imprisonment, not exceeding six months, as provided with respect to other sentences of the magistrate by Section XIX, of Regulation IX, 1807. The party aggrieved, shall, at the same time, be at liberty to prosecute the offender for damages in the dewanny adawlut.

Complaints for such offences to be moreover cognizable by the magistrates.

And to be punishable by fine and imprisonment, or stripes, as circumstances may warrant.

The party aggrieved may also sue for damages.

Penalty and punishment, to which persons not being officers employed by government in the collection of the customs, will be subject who shall exact customs or duties on any pretence whatsoever.

XXXIX. All native persons, not being officers employed by government in the collection of the government customs, or authorized by any Regulation to collect customs or duties who shall exact customs, or duties, of any denomination, on any pretence whatsoever, whether as principals or agents, shall likewise be deemed guilty of extortion, and on conviction before a magistrate, shall be liable to the penalties of fine and imprisonment to the same extent, and with the same qualification for commuting the fine to further imprisonment, if it be not paid as the magistrate is empowered to adjudge against native officers convicted of extortion under the preceding section: and the party aggrieved shall in like manner be also at liberty to prosecute the offender for damages in the dewanny adawlut; but nothing contained

herein,

herein, shall be construed to authorize the magistrate to inflict corporal punishment in any such case, on any ground whatever.

Exception of corporal punishment.

XL. (*f*) *Regulation VIII*, 1806, *already prescribes certain rules, general and special, which are to be observed in regard to all complaints instituted against the collectors or deputy collectors of the government customs, for acts which under the Regulations in force may be cognizable in the city or zillah civil courts. It is hereby further provided, that in cases in which the Governor General in Council under the rule contained in Section III, of that Regulation, may order any such complaint to be tried in a city or zillah court, either as a public suit against government, or as a private suit against the party whose acts are complained of, the several rules in force relative to suits preferred against collectors of the land revenue in matters in which they are in like manner amenable to those courts, shall be applied (as far as the same may be applicable to the particular case,) to the whole of the proceedings in the suit in question, and to the enforcement of the judgment when finally passed; as well as to the appropriation or disbursement of the sum or sums which may be adjudged in favour of either party as costs or damages therein. And the Board of Revenue and Board of Commissioners respectively shall exercise the same discretionary power and control in regard to conducting the defence of any suit, if it be a public suit (as well as in regard to prosecutions which may be instituted at the suit of government) and to carrying the suit through the different stages of appeal, if necessary, as they would exercise in the like cases relating to suits connected with the land revenue.*

Rules under which complaints against collectors or deputy collectors of the customs are to be tried and determined.

Powers to be exercised by the Board of Revenue and Board of Commissioners in regard to such cases.

XLI. The collectors of the government customs are empowered to propose to the Board of Revenue and Board of Commissioners respectively (*g*) for the consideration of the Governor General in Council such rules as may appear to them calculated to promote the better collection of the customs.

Collectors empowered to propose rules for the better collection of the customs.

XLII. All the rules in this Regulation, respecting collectors of the government customs, unless where the contrary is expressed, shall be considered equally applicable to their deputies. But all accounts, official reports, and communications, of the deputies, shall be transmitted to the two Boards (*g*) through the collectors, their immediate superiors, and all propositions for the removal or appointment of the native officers attached to the several stations of Merut, Allahabad, Furruckabad and Mirzapore, shall likewise be made through the same channel (subject of course to the provisions of Regulations V, 1804, and VIII, 1809,) and shall be communicated to the Board of Revenue or Board of Commissioners, (*g*) with the collector's opinion thereon. The deputy collectors of customs are moreover to pay strict obedience to all orders and instructions, they may receive from the collectors, to whose authority

Rules in this Regulation applicable to deputies and assistants.

Further rules for their conduct.

(*f*) Regulation VIII, 1806, has been rescinded by Regulation XVII, 1813, and Regulation II, 1814; and the provisions of this Section are, consequently, superseded by those of the latter Regulation.

(*g*) See the Note to Section VII, of this Regulation.

authority they may respectively be subject, provided they be not contrary to this or any other Regulation in force at the time.

MIRZAPORE SPECIAL RULES.

Mirzapore special rules for the Decan trade.

XLIII. *First.* The following amended rules are to be observed in the collection of the customs in the Decan trade at the Mundovy or mart of Mirzapore.

When and where the imports are to be examined.

Second. The tellashee or search and inspection, of the goods imported by land, by the Decan beoparries, is to take place on the arrival thereof at the south gateway of the Mundovy or mart.

When the duty on imports is to be paid.

Division of the import duty between the importer and purchaser.

Third. The import duty to which the goods may be liable under Section XII, is to be paid in proportion as the said beoparries dispose of the whole, or any part of their investments; upon which rowannahs for the goods, are to be issued in the names of the original importers: moreover, in pursuance of that part of the arrangement proposed by the Decan merchants and sanctioned by the Governor General in Council in December 1788, which further respects the mode of payment of their import duties at Mirzapore; the deputy collector is authorized to receive one half of the said import duty from the importers, and the other moiety from the person or persons to whom they dispose of such goods in the mart, for transportation and sale beyond its limits, it being understood and stipulated, that if the Decan importer, instead of selling his goods thus brought into the mart, shall chose, in view to a better market to carry them to any place out of the said mart, he is to pay the remaining half of the fixed duty himself, so as to make up the whole of the import duty to which the goods may be liable under Section XII.

Rules under which chore chitties may be granted instead of rowannahs.

Fourth. With a further view to the accommodation of the Decan beoparries in regard to their exports from the mart of Mirzapore to the Decan, the deputy collector is authorized to grant chore chitties or passes, with one seal only, instead of rowannahs for all goods passing from the mart of Mirzapore to the Decan, provided that such goods shall have been first imported into the mart under a rowannah certifying, that the prescribed duties have been collected thereon; or that the prescribed duty shall have been levied on their importation into the Mundovy or mart without a rowannah. But all goods the prescribed duty on which shall not appear to have been once paid, must be cleared out, and be accompanied by a regular rowannah according to the form heretofore in use, previous to their being passed for exportation to the Decan.

CALCUTTA

CALCUTTA SPECIAL RULES. (*h*)

Calcutta special rules.

XLIV. In addition to the general rules prescribed in this Regulation, the following special rules shall be observed in the collection of the duties directed to be levied on imports and exports by sea, to and from the port of Calcutta.

IMPORTS.

Imports.

Tide-waiter to go on board of vessels on their arrival.

XLV. *First.* A tide-waiter shall go on board every vessel that may come to anchor in the port of Calcutta, and enter in his book her name; the nation to which she may belong; the name of her commander; from what port she may have sailed last; and every other necessary particular concerning her.

Notification to be inserted in the tide-waiter's book.

Second. The following notification shall be inserted in the tide-waiter's book:

FORT WILLIAM, (DATE.)

"To all Commanders and Supercargoes of vessels trading to the port of Calcutta.

"You are hereby directed immediately on your arrival at this port, to transmit to the custom house, a true manifest upon oath, of all the goods and merchandize loaded on board of your vessel, specifying at what port they were received, and to whom they belong, either on account of the owners, or on freight, together with their marks and numbers, agreeably to the annexed form. You will likewise be pleased to deliver into my office your pass and other credentials concerning your ship, which shall be returned to you after they shall have been inspected.

(Signed) "A. B.

"*Collector of the Customs.*"

Manifest to be subjoined to the notification.

Third. The following form of the manifest shall be subjoined to the notification.

MANIFEST of the Cargo of the Ship A, from B, Commander Captain C, under English colours.

Marks.	Numbers.	Packages.	Quantity of Goods.	Quality of Goods.	Where Shipped.	To whom Consigned.

(*h*) See Regulation III, 1811, entitled—"A Regulation for the conduct of the trade of foreign Nations, with the ports and settlements of the British Nation in the East Indies; and for defining the duties to which such trade shall be subject at such of the said ports and settlements as are immediately dependent on the presidency of Fort William."

Fourth.

Master or supercargo to deliver in his manifest at the custom house.

Fourth. As soon after the arrival of the vessel as may be practicable, the captain, master, or supercargo shall deliver in his manifest at the office of the collector of the customs, and the collector or his deputy shall annex the following form of an affidavit to the manifest.

Affidavit to be annexed to the manifest.

" A. B. (commander or supercargo) of the ship C. maketh oath and saith, that the annexed manifest contains, to the best of his knowledge and belief, a true and just account of all goods and merchandize imported on the said ship C. at the port of Calcutta."

Manifest to be sworn to.

Certificate required fro the police office.

And list of Europeans on board, from the master attendant.

All which forms being observed; and the duties either paid or security being taken for them, the cargo may be landed.

Fifth. The master or the supercargo shall next proceed to swear to his manifest before one of the Calcutta justices of the peace, and shall return it to the collector of the customs, with a certificate from the police office, purporting that he has delivered into that office a list of the European sailors in his ship, specifying their names and the countries to which they are subject; and has entered into a bond not to suffer any of his crew to come on shore with any kind of offensive weapons at any time of the day or night. No merchandize shall be permitted to be landed from any ship or vessel whatever until the above rules shall have been observed; nor until the collector of the customs shall have received from the master attendant the copy of a list of all Europeans on board, (including the name of the commander of the ship or vessel, the names of the officers and crew, and of any passengers who may have arrived in her) which the commanders are further required to deliver to the pilot under whose charge the ship or vessel may have entered the river. But when the above forms shall have been observed, and the prescribed duties shall either have been paid, or sufficient security shall have been taken for the amount of them, consisting either of a deposit of goods or of Company's paper from the owner or freighters of the cargo, they shall be permitted to land the goods.

No permission to be given for landing any cargo or goods other than what is specified in the preceding clause.

Sixth. No permission shall be given for the landing of any cargo or goods belonging to the captains or officers of ships or vessels importing at Calcutta, or of any baggage belonging to passengers that may come in them excepting the cargoes, goods or baggage of the persons named in the preceding clause.

All packages to be landed at the custom house.

Seventh. All goods and packages without exception, imported from sea, shall be landed at the custom house; and if landed or attempted to be landed at any other place, either clandestinely or otherwise, they shall be liable to confiscation. (*i*)

Rule to be observed regarding vessels or craft lying opposite the custom house.

Eighth. Particular care shall be taken by the collector of the customs, to prevent vessels mooring or lying between the north west bastion of the old fort, and the export warehouse wharf, nearer than the middle of the stream, and no boats or small

(*i*) See No. 3 of the Appendix regarding passing certain imports and exports through other ghauts than the established Custom House ghaut.

craft

craft, excepting such as may be employed in landing goods, are to be allowed to remain within the said limits.

Exception.

Ninth. In landing the cargoes of vessels, every separate boat load shall be accompanied with a note, addressed to the collector of the customs, specifying the quantity and quality of the goods. The collector of the customs shall sign an order on such separate note to weigh or examine the goods specified in it, and to pass them. No goods shall be landed without a note or permit, and great care shall be taken that no more goods are passed than the quantity specified in the permit.

Rules to be observed in landing cargoes.

Tenth. When the cargo shall have been landed, the boat, notes, or permits mentioned in the preceding section, shall be compared with the manifest, after which the collector of the customs shall proceed to make out bills for the duties demandable thereon, under the several provisions of this Regulation.

Rules to be observed upon the cargoes being landed.

Bill for the duties to be made out.

Eleventh. Should any master or supercargo of a vessel fail to deliver a full and true manifest of all the goods imported on his vessel, (which manifest must exhibit as well the goods laden on account of the master, or supercargo, or owner of the vessel, as the goods laden on freight) upon the same being proved to the satisfaction of the Board of Revenue, to whom the collector of the customs shall in every instance report the case, the goods not manifested, if landed on account of the master, or supercargo, or owner shall be subject to confiscation. If laden on freight, the master or supercargo, shall be liable to a penalty, not exceeding the value of them. The penalty shall be payable immediately, whenever the master, or supercargo, may be adjudged liable to it, by the Board of Revenue.

Penalty for not manifesting goods.

Twelfth. Should the master or supercargo refuse to pay the penalty, the Board of Revenue are authorized to prohibit any goods remaining on board of the vessel from being landed, and further to cause a pilot and port clearance to be withholden from the vessel, until the penalty shall have been paid.

Case of a refusal to pay the penalty.

Thirteenth. Provided, that in the case of the Company's ships, the commanders are not required to insert in their manifests either the goods laden on account of the Company, or the goods laden on the privilege of their officers, but the officers must severally deliver manifests of their own goods. In the event of any officer of a Company's ship omitting to manifest any of the goods imported on his privilege, such goods shall be liable to confiscation. Moreover as the manifests, which the commanders and officers of the Honorable Company's ships are required to produce sometimes, include goods which have been already disposed of at intermediate ports, and do not therefore exhibit an exact statement of the goods, which it is intended to enter at the custom house, the commanders and officers in addition to their manifests, shall deliver in to the collector of the customs, an account of the goods

Exception to goods laden on a Company's ship.

Rules to be observed in case any goods shall have been disposed of at intermediate ports.

which

which they propose to land for sale, and shall execute a bond or note engaging to pay within three months the duties which will be chargeable upon such goods. Any articles which may not be specified in this account, shall be liable to confiscation in whatever manner they may be landed.

Private goods freighted on the Company's ships from other ports in India, must be manifested.

Fourteenth. Instances having occurred of private goods freighted on the Company's ships from other ports in India to Bengal, being omitted to be manifested at the custom house, the commanders of the Company's ships are hereby required to take notice, that all such goods must be manifested at the custom house, and that in failure thereof, the goods will be liable to confiscation.

Or will be liable to confiscation.

Pecuniary penalties levied under Clause Eleventh, how to be disposed of.

Fifteenth. The amount of the pecuniary penalties which may be levied under the rule contained in Clause Eleventh, shall be divided in the same manner as the value of confiscated goods is directed to be divided in Clause Second, Section XXXIII, of this Regulation.

Duties to be finally settled by the collectors without any reference to the Board.

XLVI. The duties on manifests shall be finally settled by the collector of the customs, without any reference to the Board of Revenue.

The duties are to be levied at the rates specified in Sections XII and XIII;

And if not paid in three months the deposit to be forfeited.

XLVII. The duties shall be levied at the rates specified in Sections XII and XIII, of this Regulation, and must be paid within the period of three months from the date of the affidavit annexed to the manifest; in default of which, the deposit which may have been made of goods, or government securities, under Clause Fifth, Section XLV, shall become forfeited to the Company.

Value of goods imported, how to be determined.

XLVIII. *First.* The following rules are to be considered in force for determining the value of goods imported by sea, whether on British or foreign bottoms.

The invoices or bills to be produced to the collector.

Second. The original invoices or bills of all goods imported into Calcutta by sea, or from the foreign settlements, shall be produced to the collector of the customs, and, excepting in the cases where it is otherwise directed in this Section, the duties shall be settled upon the amount thereof. If any additional per centage is prescribed, such per centage shall be added to the amount of the invoice or bills, and the duty shall be settled upon the aggregate.

How the collector is to proceed if they are not produced; or if he shall see cause to suspect their accuracy.

Third. If the original invoice or bills shall not be produced to the collector; or if he shall see cause to suspect that the invoices or bills produced do not shew the true prime cost of the goods, by which is to be understood their prime cost in the country of which they may be the produce or manufacture; in either case, the duty shall be settled on the Calcutta price at the time of their importation; adding thereto the prescribed per centage, where any is prescribed.

When goods are passed on deposits, the invoices or bills to be detained

Fourth. Moreover, whenever goods are passed on deposits, the original invoices or bills shall remain in the custom house, and shall not be surrendered until the

whole

whole of the goods shall have been cleared out, and all accounts of duty on them finally adjusted; and if no invoices or bills be produced, and the deposit be regulated under the provisions of the foregoing clause by the Calcutta price of the goods; the proprietor must give his assent in writing to that valuation, previously to the deposit being received. (j)

until the whole shall have been cleared out.

Or, if there be no invoices or bills produced, the proprietor must give his assent in writing to the valuation upon which the deposit is regulated before it be received.

Fifth. The duty shall be levied on the investments of the captains and the officers of the Honorable Company's ships, and on all goods whatever belonging to individuals imported from England, on the Honorable Company's or other British ships; on the price of the goods specified in the invoice, or in the cases specified in clause third, upon the Calcutta price, without any addition to such price.

Duty on the investments of the captains and officers of the Company's ships and of individuals, imported from England on the Company's or other British ships, to be levied on the invoice price, without any addition thereto.

Sixth. British ships importing at the foreign settlements, shall pay duties in the same manner as if they imported at Calcutta.

British ships importing at the foreign settlements to pay the same duties as if they imported at Calcutta.

Seventh. An advance of fifteen per cent shall be added to the invoice of goods, the produce or manufacture of the Coromandel coast; and the duties shall be levied in the aggregate.

Per centage to be levied on the produce of the Coromandel coast.

Eighth. The duty on goods from China, shall be levied with an advance on the invoice price of thirty per cent.

Per centage on China goods.

Ninth. The duties on indigo whether on importation or exportation shall be settled on a fixed valuation of one hundred sicca rupees per factory maund.

Fixed valuation of indigo.

Tenth. The duty leviable under this Regulation on spirits of whatever kind imported by sea in casks, (Batavia arrack excepted), shall be calculated on the fixed price of thirty pounds sterling per pipe. A deduction of ten per cent for leakage will be allowed however as heretofore, provided the collector shall be satisfied that the casks have not been filled up previously to their leaving the ship or after being landed. But if ullages or parts of casks are filled up, prior to the spirits or liquors contained in them being passed; the casks shall be gauged, and the duty shall be levied without any deduction on the actual quantity. No deduction shall be allowed after the casks shall have been removed from the wharf.

Duty on spirits to be calculated at thirty pounds per pipe.
Batavia arrack excepted.
Rules with regard to leakage or ullages.

Eleventh. The duty on Batavia arrack shall continue to be settled at the rate of sicca rupees fifty-five per leaguer.

Duty on Batavia arrack to continue at fifty-five rupees per leaguer.

(j) *The following Notice was published by the Acting Collector of Government Customs, by order of the Board of Revenue, on the 26th December*, 1816.—Notice is hereby given to all masters and supercargoes of ships, under British or foreign colours, entering into the port of Calcutta, who may be desirous of lodging a deposit for the duties chargeable on their import cargoes, and in further explanation of the binding obligation expressed in Clause IV, Section XLVIII, Regulation IX, 1810, for their giving their assent in writing to the valuation affixed on all articles subject to ad-valorem duties, that no objection advanced against such appraisement, subsequent to the written approval of themselves, or their accredited bannians, will, in any instance, or under any circumstances, be admitted, in the final adjustment of deposit accounts.

Duty on cargoes imported in Portuguese ships from Macao.

Twelfth. (k) The duties on the cargoes of Portuguese ships, importing from Macao, shall be levied agreeably to the account sales. In cases in which the owners shall refuse to deliver the account sales, and also, in cases in which the collector shall suspect that an account sale does not exhibit a true statement of the sales, an advance of forty per cent on the prime cost of the goods shall be added, and the duties shall be levied on the aggregate.

Penalty in certain cases.

Duties on the cargoes of American ships importing from places to the westward of the Cape of Good Hope, and also from places within the limits of the Company's exclusive trade, to be levied at the same rates as on the cargoes of British vessels.

Thirteenth. The duties on the cargoes of American vessels, importing from places to the westward of the Cape of Good Hope, excepting such part thereof as shall be the produce of America, shall be levied at the same rate, as the duties on the cargoes of British vessels, importing from Europe; and the duties on the cargoes of American vessels, importing from places within the limits of the Company's exclusive trade, shall be levied at the same rates as upon the cargoes of British vessels importing from places within the said limits.

Exception with respect to such part thereof as may be the produce of America.

Fourteenth. The duties on such part of the cargoes of American vessels as shall be the produce of America, shall be levied on the account sales of the goods duly attested.

Duties how to be levied on the cargoes of foreign ships importing from Europe or elsewhere, with the exceptions above specified.

Fifteenth. An advance of sixty per cent shall be added to the prime cost of all goods or articles, imported from Europe, or elsewhere, on vessels under foreign colours: (with the exception of Portuguese ships from Macao; or American ships; which are to be considered subject to the distinct provisions specified in the three preceding clauses;) and the duty shall be levied upon the aggregate amount.

Goods imported into Calcutta from the foreign settlements to be assessed as if imported by sea on a foreign bottom.

Sixteenth. Europe, and all other goods from sea, imported into Calcutta from the foreign settlements, shall be assessed in the same manner, as if imported into Calcutta by sea on a foreign bottom. (*l*)

No claim to be admitted for a remission of duty upon liquors or goods stated to be found damaged unless the condition of the goods be ascertained previously to their passing the custom house. Goods not in a merchantable state, must be sold on the spot, to entitle the owner to any remission.

XLIX. No claim for a remission of duty upon liquors or other goods stated to have been found damaged, will be admitted, unless the condition of the goods shall have been ascertained previously to their passing the custom house. On this examination of them at the custom house, should any of them be found not to be in a merchantable state, such goods must be sold on the spot, as the condition of any remission of duty; and the duty will be settled on the proceeds of the sale. But it is to be understood, that no such damaged goods will be permitted to be sold, until the proprietor or his agent shall have caused to be inserted in the Calcutta Gazette, an advertisement, specifying the day and time of the sale, and the articles to be sold; moreover, all sales of damaged goods at the custom house, are to be

Rules respecting such sales.

(*k*) This, and the three following Clauses, are annulled by Regulation III, 1811, Section IX.

(*l*) The principle of this Clause is entirely modified by Regulation III, 1811, and Regulation IV, 1815; wherein see the duty leviable on articles the produce or manufacture of the United Kingdom, and of foreign Europe, and on articles from wheresoever imported, on importation into the ports of Calcutta, Balasore and Chittagong, by sea, on British, or vessels trading or navigated according to law, and on foreign bottoms.

made

made in the presence of the collector or his deputy; and the goods are to be lotted with the approbation of the collector.

L. No packages, casks, bales, chests, or parcels of goods of any kind, shall be received into the custom house godowns, unless marked or numbered, and no receipts shall be granted for any packages not marked or numbered.

Packages, &c. of goods to be marked and numbered.

LI. No goods shall remain in the custom house godowns, or under the shed or verandah of the godowns more than seven days, unless by express permission: should any goods remain longer, they shall be liable to a charge for godown rent: goods shall also be liable to a charge for wharfage, at half the rate usually charged for godown rent, if allowed to remain on any part of the custom house wharf beyond the period of fourteen days without permission from the collector.

Limitation of time for goods to be allowed to remain in the custom house godowns.

LII. The collector of the customs shall grant receipts on application being made for them, excepting in the cases specified in Section L, for all goods landed from ships and lodged in the custom house. The collector of the customs shall be held responsible for delivering from the custom house, all goods for which receipts shall have been so granted. Should the captains, officers or passengers, omit to take such receipts upon their goods being landed, and lodged as abovementioned, they shall not be entitled to an indemnification for any part of them, which may be lost in passing through the custom house. The receipts shall be returned on clearing out the goods.

Receipts to be granted with certain exceptions for all goods landed and lodged at the custom house.

To be returned on clearing out the goods.

LIII. An account shall be kept by the tide-waiter, of all packages, received into, or delivered out of the godowns.

Tide-waiter to keep an account of all packages received and delivered.

LIV. Ships importing in ballast, shall be reported accordingly by the master.

Ships importing in ballast to be reported.

LV. The collector of the customs shall report to the Governor General in Council through the Board of Revenue, whenever any arms or military stores being private property (with the exception of fowling pieces, pistols or other arms evidently for private use) are landed from any vessels importing at Calcutta, specifying the nature, numbers and quantity of such arms and stores, together with the name of the ship, and of the commander or consigner; the aforementioned report shall also state whether the arms or stores were originally shipped as private property, or procured from either of the Company's governments in India.

Collector to report whenever any arms or military stores being private property are landed.

LVI. Precious stones, though exempt from duty, must nevertheless, whether on importation or exportation, be entered at the custom house, and their value be stated under a penalty of ten per cent on the value at which they may be estimated, after due enquiry by the custom master.

Precious stones to be entered at the custom house with their value.

Copper and other goods imported from any of the other presidencies as having been taken from the government thereof to pass duty free.

LVII. Copper, and all other goods imported from Madras, or any other of the Company's presidencies, with a certificate, specifying that such copper or goods have been taken from the government of that presidency in payment of advances due on contracts with the Company, or have been purchased at the Company's warehouses, shall pass duty free. But to avoid any misconstruction of this rule it is declared that certificates of goods having paid the import duty at the other presidencies, are not to entitle the goods to any exemption from duty, unless they should expressly contain one or the other of the above specifications.

Rules respecting goods landed expressly for re-exportation or transhipped in port.

Or stores or other articles landed for temporary purposes only.

LVIII. The importers of goods landed expressly for re-exportation or transhipped in port, are nevertheless to pay or deposit security for the import duties in the same manner as if the goods had been destined for the markets of this country. Should the commanders of the Honorable Company's ships or others, be desirous however of landing stores or other articles in Calcutta merely for temporary purposes, without any view to a sale of such stores or articles, they shall have the option of either paying or depositing security for the import duties thereon as above prescribed; or of landing them, free of duty, upon making an application for that purpose to the collector of the customs, provided that, in the latter case, they shall at the same time, enter into a bond or note tc the collector, engaging to pay double duties on all such stores or articles, (and which shall be entered at the custom house expressly for re-exportation) unless they shall be re-shipped on the same vessel within the period of three months from the date of their being landed.

Excepting in the cases of parcels or necessaries from Europe, no person to be exempted from the payment of the prescribed duties, without the special orders of the Governor General in Council.

LIX. Excepting in the cases of parcels or necessaries from Europe, which the custom master is to pass at his own discretion, no person or persons shall be exempted from the payment of the duties to be levied by this Regulation, without the special orders of the Governor General in Council. In cases in which the Governor General in Council may deem it to be proper to grant an exemption from the established duties to individuals, the custom master will be furnished with special orders regarding such exemption.

Rates of exchange.

LX. The following rates of exchange shall be adopted in the adjustment of the Calcutta customs:

Table of Exchange for the Settlement of the Calcutta Customs.

Countries.	Coins.	Rate of Exchange.
Great Britain, ...	Pound sterling, ...	at 10 sicca rupees.
Germany, ...	Crown, ...	at 2 sicca rupees.
Denmark, ...	Rix dollar, .. .	at sicca rupees 1-10.

Ceylon.

Countries.	Coins.	Rate of Exchange.
Ceylon,	Rix dollar,	at 14 annas.
France,	Livre Tournois,	at 24 for 10 sicca rupees.
Ditto,	Mauritius livre,	at 48 for 10 sicca rupees.
Spain,	Spanish dollar.	at 2¼ sicca rupees.
Portugal and Madeira,	Milrea,	at 2¾ sicca rupees.
Bussorah,	Raize peastre,	at 12 annas.
China,	Tale,	at 3⅓ sicca rupees.
Madras,	Star pagoda,	at 3¾ sicca rupees.
Ditto,	Swamy ditto,	at 4 sicca rupees.
America,	Currency to be converted into pound sterling, as follows:	
New England,	By multiplying by 3 divided by 4,	The pound sterling, to be rated as above, at 10 sicca rupees. Where the invoices are in dollars; the dollar to be rated at 2¼ sicca rupees.
Virginia,	Ditto ditto,	
New York,	By multiplying by 9 and divided by 16,	
Pennsylvania,	Ditto by 3 and do. by 5,	
South Carolina,	By deducting 1-27th part,	
Georgia,	Ditto,	

LXI. Two registers of imports by sea shall be kept in the following forms: Registers of imports

FORT

FORT WILLIAM, **REGISTER** *of* GOODS *Imported by Sea, and of the* CUSTOMS *collected thereon, in———*

Register Number.	Date.	Number and nature of packages.	Vessels.	From whence imported.	Vessels under what colours.	Merchant's names.	Sort of goods.	Quantity of goods.	Amount of invoice or adjusted value.	Rate of duty.	Amount of customs levied.

FORT WILLIAM, REGISTER *of* GOODS *Imported by Sea, free of* CUSTOM *on* ———,

Register Number.	Date.	Number and nature of packages.	Vessels.	From whence imported.	Vessels under what colours	Merchants' names	Sort of goods.	Quantity of goods.	Amount of Invoice.

EXPORTS. (m)

The duty unless otherwise directed to be levied on the Calcutta price, deducting one tenth.

LXII. The duty on exports excepting in cases where it may be otherwise herein directed, shall be levied on the Calcutta market price of the goods exported, deducting one tenth therefrom.

What duties are to be levied on home produce exported from Calcutta to the foreign settlements, in the event of their being restored.

LXIII. Articles of home produce or manufacture going from Calcutta to Serampore, or to any other of the foreign settlements, in the event of their being restored on the conclusion of peace, shall be subject to the same export duty as if they were exported by sea direct from Calcutta in a foreign bottom. (n)

Goods for exportation to be shipped from the custom house.

LXIV. All goods for exportation, the property of individuals, (with the exceptions hereafter to be specified) shall be shipped from the custom house, with a permit from the collector of the customs. Goods brought for exportation, from the interior of the country, previously to being shipped, shall be brought to the custom house ghaut for examination.

Exception allowed with respect to grain.

LXV. Grain may, by permission of the collector of the customs, be shipped from the ghauts, after it shall have been duly entered at the custom house.

Also with respect to the goods of individuals exported to England upon the Company's tonnage; which may be shipped from the export warehouse.
Rules to be observed in such cases.

LXVI. The goods of individuals going to England upon the Company's tonnage, shall on the requisition of the export warehouse keeper, be sent to the export warehouse to be shipped from thence. The goods when sent to the export warehouse, must be accompanied by manifests in duplicate signed by the shippers with a certificate of the collector of the government customs, subjoined to each manifest, stating that the duties have been duly paid. Or, in the case of their being exempt from duties that the entry prescribed in Section LXXIV, has been duly made, without which the goods shall not be permitted to be laden.

Applications for permits to be in writing, and to contain certain specifications.

LXVII. All applications for permits shall be made to the collector of the customs in writing, and shall specify the name of the vessel on which the goods are to be laden, the name of the commander, and the place to which the vessel is bound, and shall be accompanied by a chellaun or invoice; specifying the numbers and marks of the packages, the sorts and quantities of goods in each, the place of manufacture, and the Calcutta market price thereof. After which official bills shall be made out for the duties, unless the goods be exempted from duty; and the amount shall be paid, or security given, for the payment of it in ten days, before the goods shall be permitted to be shipped.

Bills to be made out for the duties which are to be paid, or security given for the payment of them in ten days before shipping the goods.

(m) See Regulation III, 1811, entitled—"A Regulation for the conduct of the trade of foreign Nations, with the ports and settlements of the British Nation in the East Indies; and for defining the duties to which such trade shall be subject at such of the said ports and settlements as are immediately dependent on the presidency of Fort William.

(n) Modified by Regulation III, 1811, Section VII: A distinction is made of the export duty, according to the vessel exporting, that is, British, or vessels trading or navigated according to the provisions of the 30th Sect. Act 33, Geo. III, Cap. 155, and other subsequent acts, or foreign vessels.

LXVIII.

LXVIII. Should the collector of the customs have reason to suspect any bale of piece goods not to correspond with the chellaun, he shall summon the shipper, and in his presence, should he think fit to attend, cause the goods to be examined by the Company's examiner and appraiser of piece goods, who, should they appear to him rated below the Calcutta market price, shall proceed to appraise them by that price according to the best of his judgment and certify his appraisement in writing under his signature, to the collector of the customs, who shall assess the goods agreeably to this appraisement, deducting one tenth as above directed. Should the proprietor refuse to pay the duties upon such appraisement, he shall not be permitted to ship the goods; it shall however be in the option of the proprietor in such cases to transfer the goods to the Honorable Company, at the price so settled by the appraiser, after making the beforementioned deduction therefrom, provided the Board of Trade, to whom all such cases shall be reported by the collector of the customs, give their sanction to such transfer, and not otherwise.

Rules under which the collector is to proceed if he has reason to suspect that any bale of piece goods does not correspond with the chellaun.

In what cases such goods may be transferred to the Company.

LXIX. Should any bales be found to contain a greater quantity than may be specified in the chellaun, the whole of the bales in which such excess may be found, shall be liable to confiscation, and whatever goods the same person, on the faith of his chellaun, shall have before been permitted to ship on the same vessel without examination, shall be subject to double duty.

Penalties if any bales are found to contain a greater quantity than may be specified in the chellaun.

LXX. On exporting gruff or other goods, not being piece goods, one or more chests, bags, or packages at the discretion of the collector of the customs may be examined and weighed, subject to the same penalties in case of a difference from the chellaun, as are specified in the preceding clause.

Similar penalties in the case of gruff goods differing from the chellaun.

LXXI. All boats, laden with goods or merchandize from the interior of the country, shall be brought to at the custom house. The goods on any boats attempting to pass Calcutta, without permission from the collector of the customs, shall be liable to confiscation. (o)

All boats laden with goods from the interior to be brought to at the custom house.
Penalty if they attempt to pass without permission.

LXXII. Provisions and stores for the use of His Majesty's navy, which are the immediate property of the crown, may be passed free of duty, but articles of provisions furnished to His Majesty's squadron by the contractors or their agents are not to be exempted from the payment of the prescribed duties.

Provisions and stores for His Majesty's ships to pass duty free.

Exception.

LXXIII. Parcels for individuals and necessaries shall be passed at the discretion of the collector of the customs.

Parcels for individuals and necessaries to be passed at the discretion of the collector.

LXXIV. Goods for exportation free from duty, shall nevertheless be entered at the custom house, in the same manner as if they were goods paying duties.

Goods though free of duty must be entered at the custom house.

(o) See No. 3 of the Appendix, regarding passing certain imports and exports through other ghauts than the established Custom House Ghaut.

LXXV.

Drawback to be allowed in cases not provided for by Section XII, on goods declaredly entered for re-exportation.

LXXV. (p) Clause First, Section XII, already provides for allowing a drawback of a fixed per-centage on certain articles specified therein on exportation. In all other cases not specifically provided for, goods imported expressly for re-exportation, shall on re-exportation be allowed a drawback of two-thirds of the amount of the duty paid on their importation.

Claims to drawback not to be allowed unless the goods shall be exported through the custom house, and be regularly manifested.

LXXVI. It is to be observed as an invariable rule not to admit any claims for drawback, unless the goods shall be exported regularly through the custom house, and be included in the manifest of the export cargo, delivered into the custom house, by the commander or owner of the vessel, on which they may be exported; with the application for a port clearance. Nor in any case after the port clearance shall have been taken out. (q)

Nor on a part of the package in which they were imported, or any package not entire as imported.

LXXVII. No drawback shall be allowed on the re-exportation of articles imported from sea, forming only a part of the package in which they were imported; or on any package that may not be entire as imported.

Nor for a return of duty after the vessels shall have quitted the port.

LXXVIII. No claim for a return of duty upon goods stated not to have been shipped, shall be admitted after the vessel shall have quitted the anchorage at Saugur.

Certificate required in the case of persons exporting opium purchased at the Company's sales.

LXXIX. Persons who may be desirous of exporting opium, purchased at the Company's sales, shall produce a certificate from the Board of Trade, or their officers, signifying that the opium in question was purchased at the Company's sales. The certificate must specify the purchase, lot, the mark and number upon each of the chests applied for, the name of the purchaser, the cost of the opium, and the date of the sale. Any opium not really purchased at the Company's sales, and attempted to be passed as such, or not corresponding with the certificate, shall be liable to confiscation.

Opium not so purchased but attempted to be passed as such, or differing from the certificates, to be liable to confiscation.

Rules and limitations under which presents or articles for family use may be sent to Europe, the export duties being paid thereupon.

LXXX. Persons desirous of sending presents or articles for family use to Europe, as permitted by the Honorable Court of Directors, shall pay the export duties thereupon. The parcels or packages containing such presents or articles, the value of which shall not exceed three thousand sicca rupees, shall in future be registered at the office of the secretary to the Board of Trade, and when application is made to him for such registry, it must be accompanied by a certificate from the collector of the customs, that the duties have been duly settled. The secretary to the Board of Trade shall not register any parcel or package, or grant an order for its being received on board any of the Company's ships, without the required certificate.

(p) Superseded by the provisions of Regulation III, 1811, Section VIII.

(q) Applications for drawbacks are to be accompanied by the rowannahs covering the goods intended for exportation. Drawbacks are allowed on goods imported by sea, whether expressly intended for re-exportation or not. Drawbacks are not to be allowed, in any instance, unless the applications for them are made at the time when the goods are exported. See Regulation I, 1812, Sections XX and XXI, and Regulation IV, 1815, Sections X and XI. See also No. 4 of the Appendix, at the end of this Regulation.

LXXXI.

LXXXI. The master attendant shall not grant a pilot to any vessel, until a certificate shall be produced to him from the collector of the customs of the duties on her cargo, both import and export having been paid, or settled, or of her export cargo, (if exempt from duties,) having been entered at the custom house, as directed in Section LXXIV; together with a certificate from the police office, purporting that the commander or supercargo has delivered into that office, a list of the European seamen embarked on the vessel.

The master attendant not to grant a pilot to any vessel without a certificate from the collector of the customs, which is to contain certain specifications.

And a certificate from the police office.

LXXXII. The pilot of every vessel which may have obtained her clearance, shall be ordered by the master attendant, not to permit any goods or merchandize to be received on board, unless the goods shall be accompanied by a certificate from the collector of the customs of their having paid or settled the export duties.

Pilot not to admit any goods on board a vessel which has obtained her clearance, unless accompanied by a certificate that the export duties have been paid or settled.

LXXXIII. If the commander of the vessel shall notwithstanding the remonstrance of a pilot, receive on board any goods or merchandize, not accompanied with a certificate as prescribed in the preceding clause; the pilot shall immediately report the circumstance to the master attendant, and detain the vessel for his further orders; and all goods in such predicament, shall be liable to confiscation. Moreover, goods seized in the attempt to ship them in a clandestine manner shall be liable to confiscation.

Pilot to detain the vessel if any goods be received on board by the commander, in opposition to the preceding rule.

LXXXIV. Goods trans-shipped without permission first obtained from the collector of the customs; or shipped, or attempted to be shipped upon any other vessel than that for which they may have been passed at the custom house, shall be subject to double duty.

Penalty for trans-shipping goods without permission, or attempting to ship them upon any other vessel than that for which they have been passed.

LXXXV. Arms, ammunition, and military stores, (with the exception of fowling pieces, pistols, or other arms in the possession of individuals for private use), shall not be exported without express permission from the Governor General in Council; and a full compliance with all such rules and conditions as may be prescribed by his orders for the guidance of the custom master in regard to such exports.

Warlike stores not to be exported without permission from the Governor General in Council.

LXXXVI. Two registers of exports by sea shall be kept in the following forms:

Registers to be kept of exports.

FORT

FORT WILLIAM, REGISTER *of* GOODS *Exported by Sea, and of the* CUSTOMS *collected thereon in*——;

Register Number.	Dates.	Number and nature of packages.	Vessels.	Where bound.	Vessels under what colours.	Merchants' names.	Place of manufacture or produce.	Sort of goods.	Quantity of goods.	Valuation.	Amount of customs.

FORT WILLIAM, REGISTER *of* GOODS *Exported by Sea, free of* CUSTOMS, *in* ———.

Register Number.	Dates.	Number and nature of packages.	Vessels.	Where bound.	Vessels under what colours.	Merchants' names.	Place of manufacture or produce.	Sort of goods.	Quantity of goods.	Amount of invoice.

Further register to be kept of piece goods and indigo imported from the interior for exportation by sea.

LXXXVII. The collector of the government customs at Calcutta is moreover to keep a register of all piece goods and of indigo imported into Calcutta from the interior of the country under rowannah, and which shall be entered for exportation by sea.

Donies not to be permitted to land or ship their cargoes without a certificate that the duties of pilotage have been paid or secured.

LXXXVIII. Donies or other coasting vessels liable to the duties of pilotage, shall not be permitted to land or ship their cargoes, until the master attendant shall have certified to the collector of the customs, that those duties have been paid, or that sufficient security has been given for the payment of them.

Direct communication authorized in certain cases between the Board of Trade and the collector of customs.

And who is in such cases to obey the orders he may receive from that Board.

Reporting the same when necessary to the Board of Revenue.

LXXXIX. The communication between the Board of Trade and the collector of customs in all matters relative to the imports and exports of the cargoes and the tonnage of the ships of the Honorable Company, or to the transfer of piece goods authorized under Section LXVIII, shall be direct; and the collector shall obey all such orders as he may receive from that Board, conformably to this rule, reporting the same for the information of the Board of Revenue, in cases where it may be necessary, that they should receive information on the subject.

When duties have been paid without objection; claim for a return of any part of them are to be invariably rejected.

XC. In every instance either of imports or exports, where the duties have been paid without any objections having been made to the rate of assessment; the collector is to consider it an invariable rule to reject all claims for a return of any part of the duties so paid.

All goods to be weighed with the Company's scales and weights.

XCI. All goods imported or exported, shall be weighed by the Company's scales and weights.

Kyallee dustoor to remain abolished.

XCII. The kyallee dustoor abolished by Section II, Regulation LVII, 1795, shall remain finally abolished.

The general rules contained in this Regulation, when not at variance with the special rules are to be adhered to in the collection of the Calcutta customs.

XCIII. All such general rules for the collection of the government customs contained in this Regulation as may not be at variance with the foregoing special rules, shall be considered applicable to the collection of the government customs of Calcutta on imports and exports, whether by land or sea, and shall be adhered to accordingly.

Special rules for Chittagong, Ballasore and Hooghly.

CHITTAGONG, BALASORE and HOOGHLY SPECIAL RULES.

The Calcutta rules of valuation to be applied in settling the value of goods imported by sea.

XCIV. In the valuation of goods imported by sea, the collectors of the government customs at Chittagong and Balasore shall be guided by the rules prescribed in this Regulation for the valuation of goods imported by sea at Calcutta as far as those rules may be applicable.

Goods exported to be valued at the market price.

Unless where otherwise directed by this Regula-

XCV. In the valuation of goods for exportation by sea, the market price of the goods at the ports from which they may be exported respectively at the time of their exportation, shall be taken as the standard upon which the prescribed duties are to be levied, unless where otherwise directed by this Regulation.

XCVI.

XCVI. Sections LXXV, (r) LXXVI and LXXVII, for regulating the drawback allowed on exports from Calcutta, shall equally apply to the ports of Chittagong and Balasore.

Drawback to be allowed on exports the same as on exports from Calcutta.

XCVII. *First.* Goods imported into any of the foreign settlements on the river Hooghly by sea, shall on their exportation from the said settlements into the interior of the country, pay to the collector of the government customs at Hooghly the same rates of duty as the goods would have been charged with if they had been imported at Calcutta in a foreign bottom. After the payment of such duty, the collector of customs at Hooghly, shall grant a rowannah which shall exempt the goods from the payment of any further government customs in their passage to any place within the limits of the provinces subject to this presidency, or in their passage through the said provinces to any place out of the limits thereof to which they shall be exported inland.

Duties payable at the custom house at Hooghly on goods which having been imported into any of the foreign settlements by sea, shall be exported therefrom, into the interior of the country.
After the payment of which, such goods shall not be subject to any further inland duty.

Second. Goods which shall be brought from the interior of the country for importation into the foreign settlements on the river Hooghly, shall in like manner previously to their being allowed to pass into the said settlements, be charged by the collector of customs at Hooghly with the same duties which such goods would be liable to on exportation from Calcutta by sea in a foreign bottom. (s)

Duties payable at the custom house at Hooghly, on goods imported into the foreign settlements from the interior of the country.

Third. Provided that in the cases specified in the two preceding clauses, if the goods shall have already paid the government customs at Calcutta, or any other custom house, the amount of the customs so paid, shall be set off and deducted from the duties required to be levied under this section.

Rule in regard to the cases specified in this section, if it shall appear that the goods have already paid the government customs at Calcutta or any other custom house.

(r) This Section has been rescinded, as will be seen on reference thereto.

(s) See the Note to Section LXIII, of this Regulation.

APPENDIX (*)



——0000000——

No. I.

DISPOSAL OF ROWANNAHS.

Considerable inconvenience having been experienced from the mode now in use with regard to the disposal of rowannahs, which have covered goods to the place of their destination, the Board of Revenue, with the sanction of the Governor General in Council direct as follows:

All rowannahs presented with goods to the collector of government customs at Calcutta, instead of being returned to the merchant as heretofore, (after they have gone through all the requisite forms of office, such as being examined, with the goods covered by them, or part of such dispatch, to identify their quality and proper value,) shall be retained in the hands of the collector, and registered according to the present mode, and a printed certificate, agreeably to the annexed form, be granted for each dispatch, or several dispatches, (as the case may be,) which may arrive within the period of one or more months, as the importer may prefer, which shall specify the number of pieces, whole or half, the description of the pieces, the valuation of the goods on which the duty has been finally adjusted, and total amount. Certificates so granted shall be current for the period of one year from the date of their issue. When any merchant shall be desirous of re-exporting into the interior of the country any part of the goods specified in the certificate, he shall make an application for that purpose, and be allowed to take out an attrafee rowannah, such goods being struck off from the register and certificate. When a merchant shall require to export by sea any part of the goods covered by the certificate, and demand drawback on the same, he shall in like manner make an application to that effect, accompanied by the certificate, and the goods so exported shall be also struck off from the register and certificate, in both cases noticing the purpose; and when every item inserted in these documents shall have been passed and struck off, the certificate shall be cancelled and the original rowannah destroyed. All rowannahs from the Vizier's territories shall in like manner be surrendered to the collector and be exchanged for certificates.

* This Appendix forms no part of Regulation IX, 1810: it has been introduced in this place and in this form as the articles contained in it have relation to that Regulation, and the length of them would not admit of their being inserted in the body of that Regulation by way of notes.

Certificates

Certificates shall also be granted, in lieu of rowannahs, for goods chargeable with duties imported into Calcutta, subject to the same rules, on exportation into the interior, or by sea.

CERTIFICATE OF GOODS IMPORTED FROM THE INTERIOR.

I do hereby certify that (A. B.) has imported into Calcutta, under cover of (49) rowannahs, the undermentioned pieces of piece goods, and that the established duty has been paid on them.

(Signed) C. D. Collector of government customs.

Calcutta Custom House, 1st May 1817.

Calcutta Register.	Number.	No. of Pieces.		Description.	Valuation of Goods.			Total Amount.			Rate of Duty.	Separate Amount of Duty.		
A.	B.	Whole.	Half		Sa. Rs.	A	P	Sa. Rs.	A	P		Sa. Rs.	A	P
16.739 to 16,786	—	11,716	—	Omerty.	36,587	8	0	—	—	—	7½	2,744	1	0
	—	—	400	Sahun.	800	0	0	—	—	—	7½	60	0	0
		808	—	Mahmoody.	2.424	0	0	—	—	—	7½	131	12	9
		503	—	Gurrah.	1,325	0	0	—	—	—	7½	99	6	0
		1,059	—	Tookree.	1,316	4	0	—	—	—	7½	98	11	2
		88	—	Wrappers.	166	0	0	—	—	—	7½	12	7	2
		1,408	—	Blankets.	1,408	0	0	—	—	—	5	70	6	8
		15,578	400					44,026	12	0		3.266	12	9

By Order of the Board of Revenue,

J. P. WARD. Acting secretary.

The 25th April, 1817.

No. II.

NOTIFICATION.

FORT WILLIAM, *the 5th December*, 1817.

Inconvenience being experienced from the want of some defined rules regarding the course to be followed by individuals, in making applications to government on matters connected with the customs; the Honorable the Vice-President in Council has been pleased to direct, that the following resolutions be published for general information.

All perons deeming themselves aggrieved by any order passed by the Board of Revenue, and who may be desirous of preferring an appeal against the decision of that authority, to government, shall, in the first instance, make their appeal to government through the channel of the Board.

If the Board of Revenue shall, under the discretion vested in them, refuse to forward to government, the application so submitted to them, it will of course be open to the party to address government directly, in the last resort.

All applications regarding the import, export, or transit of military stores, shall in future be made to the secretary to government in the territorial department, from whose office the orders of government will be issued directly to the collector of customs, and to the parties making the applications.

The above rule, however, shall not be considered applicable to applications from the commanders or owners of vessels, to land guns belonging to them, as a temporary convenience, or for the re-shipment of guns so landed. All applications of that nature shall, as heretofore, be addressed to the Board of Revenue, who are authorized to comply with them, without reference to government.

Published by Order of the Honorable the Vice-President in Council,

HOLT MACKENZIE.

Sec. to govt. terrl. dept.

No. III.

NOTIFICATION.

With a view to the accommodation of the commercial community, during the present confined state of the wharf at the custom house, the Honorable the Vice-President in Council has been pleased to authorize the acting collector of government customs, to adopt the following arrangements in regard to passing certain imports and exports through other ghauts than the established custom house ghaut.

The articles hereafter specified, shall on regular application from the merchants, be allowed to be landed at the ghauts enumerated below.

Applications for landing such of the enumerated articles, as are subject to duty, at any of the specified ghauts, if the amount of duties has not been deposited in cash, or government securities, must be accompanied by an invoice, or statement of the value, sworn to by the importer, or captain of the ship, if imported by sea, and the duties paid before permission is granted to land them at the ghauts. Applications for Indigo, must be accompanied by rowannahs and invoices.

Any goods attempted to be landed at those ghauts, not being goods enumerated in the annexed list, shall be liable to detention and to the same penalties, as at present exist.

Articles

Articles of a bulky nature, as per annexed schedule, under shipment to the United Kingdom, may on application as above, be exported from the ghauts, on the production, with the application of the rowannahs, or statement, (if imported by sea,) of the import date and number and (if necessary,) a certificate of their identity from the original importer; or if repeatedly sold, countersigned by the immediate owners. But no article subject to drawback on foreign bottoms, or on British bottoms, bound to any port but to the ports of the United Kingdom, shall be allowed to be exported without being brought to the wharf, and a due examination regularly made of the weight, quality, import, date and number of original import, if by sea, and correctness of rowannah, if from the interior of the country.

It is to be clearly understood by the public, that this modification of the existing Regulations is to be considered only as an indulgent relaxation of the strict letter of the law, and liable to be revoked without any formal legislative enactment, if it should be found productive of abuse, or circumstances should hereafter occur, to render its continuance unnecessary.

LIST OF GHAUTS.

1. Colvin's, or Cutchagoody ghaut.
2. Coila ghaut.
3. Old fort ghaut.
4. Barretto's ghaut.
5. Bebee Ross's ghaut.

Enumeration of articles, duty free, which may be landed at and passed from the above ghauts.

Marine stores, the produce or manufacture of the United Kingdom.

Metals unwrought, ditto ditto.

Woollens, ditto ditto.

Enumeration of articles imported by sea, which though subject to duty may be landed at and passed from the above ghauts.

Marine stores.

Timbers and spars.

Red wood.

Coir and coir cordage.

Sea coal.

Chalk.

Buckum or Sappan wood.

Rattans.

Cocoanuts.

Cowries.

Cowries.

Swedish iron and steel.

Beetlenuts.

Empty bottles.

Enumeration of articles, which may be exported from the above ghauts, to the United Kingdom.

Indigo

Salt petre.

Sugar.

Dry ginger.

Raw silk.

Pepper.

Red wood and other woods.

Borax and tincal.

Wines and liquors.

Benjamin.

Gum Copal.

Safflower.

Raw hides and leather.

Munjeet.

Lac.

By Order of the Board of Revenue.

C. D'OYLY. Actg. collector G. C.

CALCUTTA, 7th Feb. 1818.

No. IV.

ADVERTISEMENT.

The second and third paragraphs of an advertisement, (*) published by the acting collector of government customs by order of the Board of Revenue, under date the 22d of January, 1818, as well as the annexed form of application for port clearance, having been productive of delay and inconvenience; and the necessity which gave rise to their introduction, no longer existing; the Honorable the Vice-President in Council has been pleased to rescind them, and to direct the present modified advertisement to be published for general information.

With a view to relieve the mercantile community of the port from the delays which have hitherto occurred in discharging drawback claims, and of contracting the time of payment within the narrowest possible compass, as well as to fix it to

(*) This Advertisement has been left out from this Appendix inconsequence of its supercession by the present one.

a certain period; the Honorable the Vice-President in Council has been pleased to direct, that the following forms be hereafter observed.

1st. All claims for drawback will as usual, be made in the export application, accompanied by rowannahs, if for goods, the produce or manufacture of India; or by the specification of the import, date and number, if for goods imported by sea. The necessary examination, of the claims will be made previous to the shipment of the goods, and if found correct, a certificate will be given to the exporter, on the presentation of which, after the prescribed period, with receipts in duplicate for the amount, the certificate will be discharged by a draft on the sub-treasurer, signed by the collector of government customs.

2d. If any ship, on the cargo of which a certificate has been granted, or the amount of drawback paid, shall return to port, without accomplishing her voyage, and the exporter be desirous of re-landing the whole, or part of such goods, he will be permitted to do so after the examination and entry into a register, to be kept for that purpose, of the quantity re-landed, on making a deposit in cash or government securities, for the amount of drawback, which may have been paid, until such goods shall be re-shipped.

By Order of the Board of Revenue.

(Signed) C. D'OYLY.
C. G. C.

No. V.

GOVERNMENT ADVERTISEMENT.

Fort William; Territorial Department; the 31st July, 1818.

NOTICE is hereby given, that the several collectors of government customs have been authorized, and directed to grant free rowannahs for Indigo proceeding from the interior of the country to Calcutta, on receiving from the parties bonds for the amount of transit duty payable on the said article, with the security of some responsible person executed according to the form annexed to this notification, and subject to the several conditions hereafter specified.

The rowannahs above described shall be granted, either by the collector of government customs at Calcutta, or at the custom house, from within the range of which the Indigo may be dispatched.

In the event of a dispatch of Indigo, for which a bond-rowannah may have been obtained, falling short of the quantity therein specified, the collector whose custom

tom house the Indigo may first pass, will, on application being made by the party, note on the face of the rowannah the real quantity dispatched, and the party shall be held bound only for a proportionate share of the duty specified in his bond, the rowannah being good only for the quantity noted as aforesaid.

In like manner when a portion of the Indigo, covered by a rowannah, shall be exported, the collector of government customs at Calcutta, shall note on the rowannah the quantity so exported, specifying the vessel on which the article may be exported, and the place to which it may be consigned ; and in the event of the Indigo being exported otherwise than on a British bottom to the United Kingdom, Gibraltar, or Malta, the collector before permitting the export of the article, shall require payment of a proportionate share of the amount of the bond, with such further export duty as may be prescribed.

Bonds granted under the terms of this notification, shall bear interest at the rate of 12 per cent, but no demand for the interest due on the bond shall be made in any case in which the Indigo, therein specified, shall be exported by sea, whether on a British, or foreign bottom.

If any Indigo specified in a rowannah, granted as above, shall not be exported within the period of one year from the date of its being granted, the parties shall be allowed to renew their bond for a further period of one year, on satisfying the collector of government customs at Calcutta, that the said Indigo is still forthcoming ; but if any Indigo, specified in a bond granted under the terms of this notification, shall remain not exported at the expiration of the second year, the amount of duty payable on such Indigo shall be paid, with interest at the rate of 12 per cent, excepting always cases of unavoidable loss and accident, as provided for in the bond.

Bonds shall not be received for any sum less than 500 rupees. All dispatches therefore of Indigo, which may be less than 100 maunds, shall be subject to duty as heretofore.

Persons receiving bond-rowannahs, shall pay a fee of 2½ per cent, on the amount of their bond.

All persons who may prefer taking out rowannahs as heretofore, are of course at liberty to do so ; and in like manner, persons who may not be able to find a responsible surety to join them in a bond for the prescribed duty, must take out rowannahs for their Indigo, under the rules contained in the existing Regulations.

FORM

FORM OF BOND.

KNOW ALL MEN by these presents, that we ———————— are jointly and severally held and firmly bound to the United Company of Merchants of England trading to the East Indies, in the sum of sicca rupees ————————, to be paid to the said United Company or their certain attorney, agents, successors, or assigns, for which payment to be well and truly made, together with interest at and after the rate of 12 per cent per annum, we jointly and severally bind ourselves, and each of us, and our respective heirs, executors, and administrators, by these presents. Sealed with our respective seals, dated the ———————— day of ———————— in the 58th year of the reign of our Sovereign Lord George the Third, and in the year of Christ ————————.

WHEREAS the above bounden ————————is (or are) justly and truly indebted to the said United Company of Merchants of England trading to the East Indies, in the sum of sicca rupees ———————— being the amount of duty payable to the said United Company at the rate of———————— per———— on ———————— maunds of Indigo, in lieu of prompt payment, whereof the above written obligation has been accepted by the said United Company; AND WHEREAS the duty upon Indigo is allowed to be drawn back upon exportation to the United Kingdom of Great Britain and Ireland, or to Malta or Gibraltar on British ships duly navigated, but a duty is payable upon the exportation thereof to any other place whatever:

NOW THE CONDITION of this obligation is such, that if the above bounden———— his or their heirs, executors, or administrators, shall within one year from the———— day of————————export or cause to be exported the above mentioned quantity of Indigo to any part of the said United Kingdom, or to Gibraltar or Malta, (unless prevented by unavoidable loss or accident) the proof whereof shall be upon the said ———————— and of which exportation due proof shall be given by the said ———————— to the satisfaction of the collector of government customs at Calcutta; or if the said ———————— shall, within the period of one year, export or cause to be exported to any other place whatever the said quantity of Indigo, (unless prevented by unavoidable loss and accident as aforesaid) the proof whereof shall be upon the said ———————— and shall pay to the said United Company the full duty payable thereupon, without interest, and make due proof of such last mentioned exportation and payment to the satisfaction of the collector of government customs at Calcutta; then this obligation to be void, otherwise to remain in full force.

Published by Order of His Excellency the Most Noble the Governor General in Council.

HOLT MACKENZIE.

Sec. to govt.
terrl. dept.

No. VI.

NOTIFICATION.

It is hereby notified, that all persons importing goods from other presidencies, and claiming the benefit of the duty there paid as a set-off against that demandable at Madras, are required to produce the necessary certificates at the period of importation, and that from and after the 1st of December next, no claims to an exemption from, or abatement of, duty on the above grounds, will in any case be admitted, unless the aforesaid documents shall be forwarded to the collector, with the application for permission to pass the goods.

Fort St. George, Nov. 8, 1819.

Published by Order of the Right Honorable the Governor in Council.

(Signed) D. Hill.

Sec. to govt.

Territorial Department Dec. 7, 1819.

(A true copy,)

HOLT MACKENIZE.

Sec. to the govt.

No. VII.

ADVERTISEMENT.

Fort William; Territorial Department; the 3d March, 1820.

1. NOTICE is hereby given, that with a view to the further accommodation of the mercantile community, the rules in force for passing Indigo under bond-rowannahs have been extended, with modifications, to the undermentioned staple articles of export.

COTTON.

COTTON.

RAW SILK.

PIECE GOODS.

(both slik and cotton, and piece goods partly of silk and partly of cotton,)

SALT PETRE.

AND

SUGAR.

2. Merchants designing any of the above articles for exportation on British ships to places, entitling them under the existing custom laws to a return, either in full or in part of the transit duty to which such goods are liable, will be relieved from the payment of that portion of the duty of which they would afterwards obtain a drawback, on giving bonds for the eventual payment of the amount, with the security of some respectable person, executed after the forms annexed to this notification, and subject to the several conditions hereinafter specified.

3. The following schedule exhibits the articles for which bond-rowannahs will be granted under these rules and the rates thereof.

SCHEDULE

SCHEDULE OF ARTICLES FOR WHICH BOND-ROWANNAHS WILL BE GRANTED.

Enumeration of Articles.	*Rate of transit duty on the same agreeably to Regulations.*	*Entitled to drawback on being exported on British ships to the undermentioned places.*	*Amount of such drawback.*	*Proportion of transit duty payable at once in cash.*	*Proportion of duty to be accounted for by bond.*
Cotton, (cleaned) .... Ditto (uncleaned)	5 per cent on fixed valuation.	United Kingdom, Gibraltar and Malta.	Whole transit duty.	....	Full amount of transit duty.
Raw Filature silk and ditto, ... Bengal wound, ...	7½ per cent. on fixed valuation.	United Kingdom, Gibraltar and Malta.	2-3ds. of transit duty.	2½ per cent.	5 per cent.
* Piece goods, ... (being the manufacture of the Company's territories.)	7½ per cent. on value.	By sea generally.	2-3ds. of transit duty.	2½ per cent.	5 per cent.
Cotton, piece goods, silk, or piece goods, partly of silk and partly of cotton, ... (being the manufacture of the Company's territories.)	7½ per cent. on value.	United Kingdom, Gibraltar and Malta.	2-3ds. of transit duty.	2½ per cent.	5 per cent.
Salt petre, ...	7½ per cent. on value.	United Kingdom, Gibraltar and Malta.	2-3ds. of transit duty.	2½ per cent.	5 per cent.
Sugar, ...	5 per cent. on value.	United Kingdom, Gibraltar and Malta, Europe and America.	Half of the transit duty.	2½ per cent.	2½ per cent

* N. B. This article (being the manufacture of the Company's territories) is entitled to a drawback of 2½ per cent. of the transit duty on exportation by sea on foreign bottoms. Although therefore the bond will be at the rate of 5 per cent. under the stipulation of the goods being exported on British bottoms, credit for half the amount will of course be given on account of drawback, in case of such exportation on foreign bottoms.

4. Rowannahs

4. Rowannahs according to the foregoing schedule will be granted to individuals executing the bonds prescribed, and paying the due proportion of duty where such may be required, to be paid in cash, either by the collector of government customs at Calcutta, or by the collector at the custom house from within the range of which the article may be dispatched; but no bonds shall be received, except the party or one of the parties, that is, either the principal or surety, bound for the amount of the same, be resident within the city of Calcutta, and be likewise of known respectability and character.

5. It shall be competent to the officers of customs to refuse the bond of any individual without reason assigned, subject of course to an appeal by the party tendering the bond to the Board under which such collector may be acting.

6. In case the dispatch of any article fall short of the quantity specified in the bond, the collector whose custom house the article may first pass, will on application from the party, note on the back of the bond-rowannah the real quantity dispatched, after which the party will be bound for that proportion only of the duty, which may be due upon goods covered by the rowannah.

7. In the event of a bond-rowannah being taken out under the present arrangement at the Calcutta custom house, the bond will of course be retained by the collector of government customs, and if the bond-rowannah be taken out at any of the custom houses in the interior, the bond shall be immediately forwarded to the collector of government customs at Calcutta.

8. Upon exportation of the whole or any part of the goods, covered by a bond-rowannah, the party shall, previously to the embarkation of such goods for shipment, apply to the collector of customs at Calcutta, to be discharged from the whole, or so much of the obligation of the bond, as the shipment may entitle him to. The collector shall then cause the goods to be identified, and their quantity to be ascertained, and in case the shipment be on such a vessel, and to such a port as to entitle the party to a discharge, shall write off on the back of the rowannah the particulars of the export, and shall make a corresponding endorsement on the back of the bond, that the party may be discharged accordingly.

9. In case the shipment be such as that, besides the transit duty, a further duty is leviable in consequence thereof, the collector of customs shall, previously to permitting the shipment, require payment of the whole, or any part of the bond that may become due, and of any additional export duty, prescribed by the Regulations for the case.—He shall likewise be careful to note the circumstances on the back of the rowannah, and of the bond.

10.

10. Bonds received under this notification, shall bear interest at the rate of 12 per cent, but no interest shall be demanded in any instance where the article specified therein shall be any wise exported by sea, within the term prescribed.

11. If the article, for any part of the duty on which a bond may have been executed, be not exported by sea, within the period of one year from it's date, the collector of customs at Calcutta shall demand the amount due upon such bond, with interest thereon: provided however, that the parties shall be allowed to renew their bonds for a further period of one year, on proving to the satisfaction of the collector, that the goods, for the duty on which the renewed bond is to be executed, are forthcoming: such renewed bonds shall include specifically the year's interest then due, and shall bear interest on the whole amount at the rate of 12 per cent, and if the goods or any portion of them, be not exported before the expiration of the second year, the amount of the bond with a deduction, proportioned to the goods which may have been exported, shall be levied with interest on the same at the rate of 12 per cent.

12. In case of unavoidable loss or accident, by which the whole or any part of a dispatch of the above articles covered by a bond-rowannah may be destroyed, the party suffering the loss, or the party who may have executed the bond for the duty on the goods shall certify the occurrence to the collector of customs at Calcutta, within one month from the date of it's taking place; and the collector on being satisfied of the truth of the fact, shall write off on the back of the bond, the nature of the accident, and the quantity of goods destroyed thereby, that the party may be discharged from the amount of duty, payable on account of such goods. If the collector, not being satisfied with the proof adduced to the fact asserted as having occasioned loss, shall refuse to write off the amount of duty claimed, an appeal will of course lie to the Board of Customs, at the presidency.

13. Bonds shall not be received, except the amount of duty for which they may be executed be, in the case of raw silk and piece goods of different descriptions, not less than the sum of sicca rupees 500, and in the case of the other articles enumerated in this notification, not less than the sum of sicca rupees 100. If the consignment be not of sufficient value to bring it under this rule, duty will be required to be paid as heretofore.

14. Persons receiving bond-rowannahs shall pay a fee of 2½ per cent on the amount of their bond.

15. Nothing in this notification shall be construed to prevent persons, who may prefer doing so, from taking out the usual rowannahs for any of the articles in question, under the rules contained in the existing Regulations, nor to deprive

them

them of the drawback which they would in such case be entitled to on the exportation of the goods by sea.

FORM OF BOND FOR COTTON.

KNOW ALL MEN by these presents, that we —————————— now of Calcutta at Fort William in the province of Bengal in the East Indies, ———— and —————————— of the same place —————— are jointly and severally held and firmly bound unto the United Company of Merchants of England trading to the East Indies, in the sum of sicca rupees —————————— to be paid to the said United Company or their certain attorney, agent, successors or assigns, for which payment well and truly to be made, together with interest at and after the rate of twelve per cent per annum, we jointly and severally bind ourselves and each of us and our respective heirs, executors, administrators and representatives, by these presents: sealed with our respective seals, dated the —————————— day of —————— in the —————— year of the reign of our Sovereign Lord George the Third, and in the year of Christ ———— * *(And the said —————————— for themselves and each of them and their respective heirs, executors, administrators, and representatives, covenant and agree, that in case of dispute, touching the matter of this obligation, and the condition thereof, the same may be determined in the Supreme Court of Judicature at Fort William in Bengal.)*

WHEREAS the above bounden —————————— is (or are) justly and truly indebted to the said United Company of Merchants of England trading to the East Indies, in the sum of sicca rupees —————————— being the amount of duty payable to the said United Company at the rate of ———— per ———— on —————— maunds of cotton † *(And in the further sum of sicca rupees —————————— being one year's interest on the said amount of sicca rupees —————————— now due and hereby also intended to be secured,)* in lieu of prompt payment whereof the above written obligation for securing the same has been accepted by the said United Company, and for which cotton a bond-rowannah bearing date the —————— day of ———— and numbered —————— has been issued: AND WHEREAS the duty upon cotton is allowed to be drawn back upon exportation to the United Kingdom of Great Britain and Ireland, or to Malta or Gibraltar, on British ships, duly navigated, but not in any other case :—

NOW THE CONDITION of this obligation is such, that if the above bounden —— his (or their) heirs, executors, administrators, and representatives, shall within one

** In case of others than British subjects.* † *This clause to be inserted in the renewed bond only.*

year

year from the ——— day of ——————— export or cause to be exported the abovementioned quantity of cotton to any part of the said United Kingdom, or to Gibraltar or Malta, (unless prevented by unavoidable loss or accident,) the proof whereof shall lie upon the said ——————— and of which exportation due proof shall be given by the said ——————— to the satisfaction of the collector of government customs at Calcutta, or if the said ——— his (or their) heirs, executors, administrators, or representatives, shall within the period of one year export, or cause to be exported, to any other place whatever the said quantity of cotton (unless prevented by unavoidable loss or accident as aforesaid) the proof whereof shall lie upon the said ——— and shall pay to the said United Company the full duty payable thereupon, without interest, and make due proof of such last mentioned exportation, and payment to the satisfaction of the collector of government customs at Calcutta, then this obligation to be void, otherwise to remain in full force.

Sealed and delivered at Calcutta, in Bengal, in the presence of }

FORM OF BOND FOR COTTON PIECE GOODS.

KNOW ALL MEN by these presents, that we ——————— now of Calcutta at Fort William in the province of Bengal in the East Indies ——————— and ——————— of the same place ——— are jointly and severally held and firmly bound unto the United Company of Merchants of England trading to the East Indies, in the sum of sicca rupees ——— to be paid to the said United Company, or their certain attorney, agent, successors or assigns, for which payment well and truly to be made, together with interest at and after the rate of twelve per cent per annum, we jointly and severally bind ourselves and each of us and our respective heirs, executors, administrators and representatives by these presents: sealed with our respective seals, dated the ——— day of ——— in the ——— year of the reign of our Sovereign Lord George the Third, and in the year of Christ ——————— ‡ *(And the said ——— for themselves and each of them and their respective heirs, executors, administrators and representatives, covenant and agree, that in case of dispute touching the matter of this obligation or the condition thereof, the same may be heard and determined in the Supreme Court of Judicature at Fort William in Bengal.)*

WHEREAS the above bounden ——— is (or are) justly and truly indebted to the said United Company of Merchants of England trading to the East Indies, in the sum of sicca rupees ——— being a portion of the established duty payable by law on the transit of ——— of cotton piece goods manufactured

‡ *In case of others than British subjects this Clause to be inserted.*

within

within the Honorable Company's territories, to wit, five per cent out of seven and a half per cent, whereof the remaining two and a half per cent amounting to sicca rupees ———— has been already paid to the said United Compay in cash:—AND WHEREAS in lieu of prompt payment of the said amount of sicca rupees ———— § (*And of the further sum of sicca rupees* ———— *being one year's interest thereon now due and hereby also intended to be secured*) the above written obligation for securing the same has been accepted by the said United Company, and for which cotton piece goods a bond-rowannah, bearing date the ———— day of ——— and numbered ———— has been issued:—AND WHEREAS the said proportion of the amount of duty upon cotton piece goods manufactured within the Company's territories aforesaid, is allowed to be drawn back upon exportation by sea on British ships:—

NOW THE CONDITION of this obligation is such, that if the above bounden ———— his (or their) heirs, executors, administrators or representatives, shall within one year from the ——— day of ——— export or cause to be exported by sea on British ships, the above mentioned quantity of piece goods, unless prevented by unavoidable loss or accident, the proof whereof shall be upon the said ——— and of which exportation due proof shall be given by the said ———— to the satisfaction of the said collector of government customs at Calcutta, or if the said ——— his or their heirs, executors, administrators, or representatives, shall within the period of one year export, or cause to be exported by sea, otherwise than on British ships, the said quantity of cotton piece goods, unless prevented by unavoidable loss or accident as aforesaid, the proof whereof shall be upon the said ——— and shall pay to the said United Company such proportion of the duty as may in that case be payable thereupon without interest, and make due proof of such last mentioned exportation and payment to the satisfaction of the collector of government customs at Calcutta, then this obligation is to be void, otherwise to remain in full force.

Sealed and delivered at Calcutta, in Bengal, in the presence of }

FORM of BOND for PIECE GOODS made of SILK, and PIECE GOODS made partly of SILK and partly of COTTON, for RAW FILATURE and BENGAL WOUND SILK and SALT PETRE.

KNOW ALL MEN by these presents, that we ———— now of Calcutta at Fort William in the province of Bengal in the East Indies ——— and ——— of the same place ——— are jointly and severally held and firmly bound unto the United Company of Merchants of England trading to the East Indies, in the sum of sicca rupees ——— to be paid to the said United Company, or their cer-

§ *In case of renewed bond only.*

tain

tain attorney, agent, successors, or assigns, for which payment, well and truly to be made, together with interest at and after the rate of twelve per cent per annum, we jointly and severally bind ourselves and each of us and our respective heirs, executors, administrators and representatives by these presents: sealed with our respective seals, dated the ——— day of ——— in the ——— year of the reign of our Sovereign Lord George the Third, and in the year of Christ ——— ‖ *(And the said ——— for themselves and each of them and their respective heirs, executors, administrators and representatives, covenant and agree, that in case of dispute touching the matter of this obligation or the condition thereof, the same may be heard and determined in the Supreme Court of Judicature at Fort William in Bengal.)*

Whereas the above bounden ——— is (or are) justly and truly indebted to the said United Company of Merchants of England trading to the East Indies in the sum of sicca rupees ——— being a portion of the established duty payable by law on the transit of *(so many bales of silk piece goods, or piece goods partly of silk and partly of cotton, being manufactured within the Company's territories, or so much raw filature or Bengal wound silk, or of salt petre, as the case may be)* to wit, five per cent out of seven and a half per cent, whereof the remaining two and a half per cent, amounting to sicca rupees ——— has been already paid to the said United Company in cash: — And whereas in lieu of prompt payment of the said amount of sicca rupees ——— ¶ *(And of the further sum of sicca rupees ——— being one year's interest thereon now due and hereby also intended to be secured)* the above written obligation for securing the same has been accepted by the said United Company, and for which *(specify the goods)* ——— a bond-rowannah bearing date the ——— day of ——— and numbered ——— has been issued: — And whereas the said proportion of the amount of duty upon *(as the article may be)* ——— is allowed to be drawn back upon exportation to the United Kingdom of Great Britain and Ireland, or to Malta or Gibraltar, on British ships duly navigated, but not in any other case:

Now the Condition of this obligation is such, that if the above bounden ——— his or their heirs, executors, administrators or representatives, shall within one year from the ——— day of ——— export or cause to be exported by sea, on British ships, the above mentioned quantity of *(as the article may be)* ——— to any part of the said United Kingdom, or to Gibraltar or Malta (unless prevented by unavoidable loss or accident) the proof whereof shall be upon the said ——— and of which exportation

‖ *In case of others than British subjects, this Clause to be inserted.* ¶ *In case of renewed bond only.*

portation due proof shall be given by the said ——————— to the satisfaction of the collector of government customs at Calcutta, or if the said ——————— his (or their) heirs, executors, administrators or representatives, shall within the period of one year export or cause to be exported to any other place whatever the said (*as the article may be*) ——————— (unless prevented by unavoidable loss or accident as aforesaid) the proof whereof shall be upon the said——————— and shall pay to the said United Company the full duty payable thereupon, without interest, and make due proof of such last mentioned exportation and payment to the satisfaction of the collector of government customs at Calcutta, then this obligation is to be void, otherwise to remain in full force.

Sealed and delivered at Calcutta,
in Bengal, in the presence of }

FORM OF BOND FOR SUGAR.

Know all men by these presents, that we ——————— now of Calcutta at Fort William in the province of Bengal in the East Indies,——————— ——————— and ——————— of the same place ——————— are jointly and severally held and firmly bound unto the United Company of Merchants of England trading to the East Indies, in the sum of sicca rupees ——————— to be paid to the said United Company, or their certain attorney, agent, successors or assigns, for which payment well and truly to be made, together with interest at and after the rate of twelve per cent per annum, we jointly and severally bind ourselves and each of us and our repective heirs, executors, administrators and representatives, by these presents: sealed with our respective seals, dated the ——————— day of ——————— in the ——————— year of the reign of our Sovereign Lord George the Third, and in the year of Christ———————.

*(*And the said ——————— for themselves and each of them and their respective heirs, executors, administrators and representatives, further covenant and agree, that in case of dispute touching the matter of this obligation, or the condition thereof, the same may be heard and determined in the Supreme Court of Judicature at Fort William in Bengal.)*

Whereas the above bounden——————— is (or are) justly and truly indebted to the said United Company of Merchants of England trading to the East Indies, in the sum of sicca rupees——————— being a portion of the established duty payable by law, on the transit of ——————— to wit, two and a half per cent out of five per cent, whereof the remaining two and a half per cent, amounting to sicca rupees ———————has been already paid to the said

* *This Clause in case of others than British subjects.*

United

United Company in cash :—AND WHEREAS in lieu of prompt payment of the said amount of sicca rupees ——————— †(*And of the further sum of sicca rupees ——————— being one year's interest thereon now due and hereby also intended to be secured,*) the above written obligation has been accepted by the said United Company, and for which sugar a bond-rowannah bearing date the ——————— day of ——————— and numbered ——————— has been issued : AND WHEREAS the said proportion of the amount of duty upon ——————— is allowed to be drawn back upon exportation by sea on British ships, duly navigated to the United Kingdom of Great Britain and Ireland, or to Malta or Gibraltar, or to Europe or America :

NOW THE CONDITION of this obligation is such, that if the above bounden ——————— his or their heirs, executors, administrators or representatives, shall, within one year from the ——————— day of ——————— export or cause to be exported by sea on British ships, the abovementioned quantity of sugar (unless prevented by unavoidable loss or accident) the proof whereof shall be upon the said ——————— and of which exportation due proof shall be given by the said ——————— to the satisfaction of the collector of government customs at Calcutta ; or if the said ——————— shall within the period of one year export or cause to be exported to any other place whatever the said quantity of sugar (unless prevented by unavoidable loss or accident as aforesaid.) the proof whereof shall be upon the said ——————— and shall pay to the said United Company the full duty payable thereupon, without interest, and make due proof of such last mentioned exportation and payment to the satisfaction of the collector of government customs at Calcutta, then this obligation is to be void, otherwise to remain in full force.

Sealed and delivered at Calcutta, in Bengal, in the presence of }

Published by Order of His Excellency the Most Noble the Governor General in Council,

HOLT MACKENZIE,
Sect. to the Govt. terrl. dept.

No. VIII.

The following Constructions of Regulation IX, 1810, Sections XXXI and XXXIX, by the Nizamut Adawlut, having been inadvertently omitted in their proper places, they are, therefore, here inserted.

† *In case of renewed bond only.*

XXXI.

XXXI. The assistant magistrate of zillah Allyghur, having instructed a police darogah to stop some loads of charcoal proceeding through his jurisdiction, on the ground that a zemindar was collecting the same for the manufacture of gunpowder, and that the Regulations prohibited the transit of military stores, excepting under pass from government; a reference was made by the Barrelly court of circuit on the subject, and the Nizamut Adawlut determined, that charcoal not being specified in this section, or in its unprepared state generally considered a military store, it could not be deemed liable to seizure and confiscation; and further, the court observed, that they were not aware, that it was confiscable under any Regulation then in force. *3 April*, 1811.

XXXIX. In reply to a question from the acting magistrate of zillah Agra, respecting the definition of the word " exact," occurring in this section, the Nizamut Adawlut was of opinion, that the term must be constructed to apply to the actual collection and not the mere demand of the duties adverted to; but the court considered the offence (mere demand) punishable as a misdemeanor under the Regulations and Mahomedan law. *31 January*, 1811.

A. D. 1810. REGULATION X.[t]

A REGULATION *for abolishing the duties at present collected under the denomination of town duties, and for establishing in place thereof a town duty to be levied on certain specified articles of consumption.*—PASSED *by the Vice President in Council, on the 10th of April 1810; corresponding with the 29th Choite 1216 Bengal era; the 20th Choite 1217 Fusly; the 30th Choite 1217 Willaity; the 6th Choite 1867 Sumbut; and the 5th Rubee-ul-awul 1225 Higeree.*

Preamble.

IN pursuance of the principle laid down in the preamble to Regulation IX, 1810, of equalizing the public burdens without impairing the resources of government, and of obviating the inconveniences resulting from the system of successive collections; the Vice President in Council has resolved to abolish the town duties heretofore collected, on various articles of merchandize, (which were also subjected to the payment of government customs); and in place thereof to establish a town duty on certain specified articles of general consumption, to be levied on their importation into the cities and principal towns within the provinces immediately subject to the presidency of Fort William. The following rules have accordingly been enacted, to be in force throughout the said provinces, from the period of their promulgation.

Former Regulations for the collection of town duties, rescinded.

II. Regulations V and X, 1801, and Regulation VI, 1805, for the collection of town duties in the cities of Calcutta, Patna, Dacca, Moorshedabad, and Benares, and in the principal towns within the ceded and conquered provinces, are rescinded; and all duties and collections whatever, made under the said Regulations, are declared to be abolished from the date abovementioned.

Town duties in future to be levied at certain cities and towns on the articles, and at the rates specified in this section.

III. *First.* From and after the promulgation of this Regulation, a town duty shall be levied at the rates and on the articles specified in this Clause, (subject to the modifications contained in Clause Third,) on the importation of those articles for sale, store or consumption into the cities and towns hereundermentioned; viz. the cities of Calcutta, Benares, Moorshedabad, Patna, Dacca, Agra, Furruckabad, Allahabad, and Bareilly; and the towns of Midnapore, Burdwan, Hooghly, Kishenagur, Jessore, Nattore, Dinagepore, Comilla, Islamabad,

Cities and towns.

(t) ☞ It is declared by this Regulation, that the town duties established by it, shall be levied by the collectors of the land revenue, except in Calcutta and its suburbs: Regulation XVII, 1810, Section VIII, has partially modified that declaration, directing that the town duties at Benares, Moorshedabad, Patna, Dacca, Agra, Furruckabad, Allahabad, Hooghly, Islamabad, Mirzapore, Cawnpore and Merut, shall be levied by the collectors and deputy collectors of government customs, at those stations respectively, and not by the collectors of the land revenue.

Nusseerabad.

Nusseerabad, Rungpore, Poornea, Sylhet, Boglepore, Mozufferpore, Chupra, Arra, Gya, Mirzapore, Goruckpore, Banda, Cawnpore, Myneporee-Coel, Moradabad and Meerut.

Articles and rates.

ENUMERATION OF ARTICLES.	*RATES OF DUTY.*
GRAIN, viz. RICE, (whether cleaned, or in the husk) WHEAT and BARLEY,	Two and half per cent to be levied in the modes prescribed in Clause Second, Section X.
DAUL, GRAM and BOOT,	Five per cent.
OIL and OIL SEEDS,	Five per cent.
SUGAR, wet or dry, including JAGGREE and MOLLASSES,	Five per cent.
GHEE,	Ten per cent.
TOBACCO,	Ten per cent.
BEETLENUT,	Five per cent.
TURMERIC,	Five per cent.
CHARCOAL,	Five per cent to be levied on importation into the city of Calcutta only.
FIREWOOD,	Five per cent to be levied on importation into the city of Calcutta only.

Second. From and after the promulgation of this Regulation, a duty shall be levied on the importation of salt, not being salt purchased at the Company's sales at Calcutta, into the city of Benares, and into the towns of Agrah, Furruckabad, Allahabad, Bareilly, Mirzapore, Goruckpore, Banda, Cawnpore, Mynepooree-Coel, Moradabad and Meerut, at the following rates:

On LAHOREE SALT, ...	1 rupee per maund.
SAMBAR ditto, ...	8 annas ditto.
DOODWANEE ditto, ...	8 annas ditto.

BALWNEA

BALUMBA ditto,
SALUMBA ditto,
FURRAH ditto,
BORAREE ditto, and any other sort of alimentary salt, excepting as above stated, that purchased at the Company's sales at Calcutta. } 4 annas per maund.

Duty not to be levied on the mere passage of the article through one city or town, when proceeding to another.

Third. It is to be understood that the articles enumerated in the preceding clauses are to be subjected to the payment of the duty specified therein, only on their being imported into the several cities and towns before mentioned, for sale, store, or consumption within such cities or towns: and that they are not to be subjected to any town duty, on their transit or passage through one city or town, when proceeding to another city, or town, or place.

Town duties (excepting in Calcutta) to be farmed, under the superintendence of the collector of the revenue or collected khas.

IV. The town duties established by this Regulation, (excepting in the city of Calcutta,) shall be let in farm periodically, under the superintendence of the collectors of the land revenue, (*v*) subject to the control of the Board of Revenue and Board of Commissioners, (*u*) in the provinces under their respective authorities; or collected khas by officers on the part of the said collectors, (*v*) as the Board of Revenue and Board of Commissioners (*u*) may with the approbation of government direct. In the former case, the leases shall be for the period of twelve months or longer at the discretion of those Boards; (*u*) and proposals shall be previously invited by public advertisements, according to the forms usually observed in inviting proposals for the farm of lands.

Proposals for farming the duties to be reported to the Board, to whose authority the collector may be subject.

V. All proposals for farming the town duties shall be reported to the Board, to whose authority the collector may be subject; and those only shall be accepted, which may be approved by the Board, subject to the final confirmation of government.

The proposals to be accompanied with good and sufficient security.

VI. The proposals must be accompanied with good and sufficient security, for the due payment of the amount to be engaged for, into the collector's treasury by equal monthly instalments.

Sunnud to be granted to the farmer.

VII. When the security specified in the preceding section shall have been entered into, by the farmer, whose proposals shall have received the confirmation of the Board, a sunnud or purwanah shall be granted to him, under the official seal and sig-

(*v*) See the last or preceding Note.

(*u*) The control of the collectors of the land revenue, and of the collectors and deputy collectors of government customs and town duties, in the province of Benares and in that part of the province of Behar, comprised in the zillahs of Behar, Shahabad, Sarun and Tirhoot, have been vested in the Commissioner appointed under Regulation I, 1816.

nature

nature of the collector, authorizing the farmer to levy the town duty specified in Section III; subject to the several rules and restrictions prescribed in this Regulation; and the farmer shall at the same time on his part enter into an engagement, binding himself to adhere to the said rules and restrictions, in the following form:

"I ——— inhabitant of ———:

Form of cubooleat to be executed by the farmer.

"Whereas the farm of the town duties in the city (or town) of ———, has been granted to me under the provisions of Regulation X, 1810, for the period of ——— from the date hereof, at the sum of sicca rupees ———; I do accordingly hereby engage to pay the said sum of sicca rupees ——— into the treasury of the collector of ———, by equal monthly instalments, conformably to the kistbundee endorsed hereupon; together with all such interest, as may accrue, at the rate of one per cent per mensem, in the event of my failing to discharge the said instalments or any of them with punctuality: provided however, that if the duties on grain should be suspended by order of government, at any time within the period of my lease, a remission shall be granted to me on that account, at the rate of sicca rupees ——— per month, for so long as the suspension shall continue. I further hereby bind myself strictly to adhere to the several rules and restrictions prescribed in the said Regulation, for my guidance, in levying the town duty specified therein; and to forfeit three times the amount of any duties, fees, or collections of any denomination; which may be exacted, either by myself, or by any persons employed by me, from individuals, beyond the authorized rates, in addition to any other penalties which the Regulation before mentioned may prescribe.

Limits within which the stations shall be fixed at which the town duties are to be levied.

To be determined by the collector.

And notified to the magistrate.

And to be published for general information.

VIII. The farmer shall collect the town duties, at certain fixed stations on the public roads, or avenues, leading to the town or city; in such manner as to comprehend the suburbs thereof, and all gunges and bazars, within a circle of two coss round the town or city. The line of demarcation as herein prescribed, shall be fixed by the collector, at each of the cities and towns specified in Section III, (Calcutta excepted,) immediately on receipt of this Regulation; and shall be notified to the magistrate for his information. A notification thereof, shall also be published, in the cutcherries of the magistrate and collector, for general information.

The farmer is to collect the prescribed town duty on beetlenut, oil and sugar.

IX. *First.* The articles of beetlenut, oil and sugar, being liable both to the government customs and town duty, the farmer will of course be at liberty to collect the prescribed duty on those articles, whether they be accompanied with a rowannah or not; provided they be imported for sale, store, or consumption.

Second. The article of salt, not being salt purchased at the Company's sales, being likewise subject both to the government customs and town duties, in and above the province of Benares; the farmer of the town duties at the city of Benares and at the towns of Agrah, Furruckabad, Allahabad, Bareilly, Mirzapore, Goruckpore,

Banda, Cawnpore, Mynporee-Coel, Moradabad, and Meerut, will in like manner be at liberty to collect the prescribed duty on that article, with the exception above stated; whether it be accompanied with a rowannah or not, in case it be imported for sale, store or consumption: provided however, that nothing contained in this Regulation shall be construed to authorize the levy of any duty on salt of any description on its importation into any of the following cities or towns, viz. Calcutta, Moorshedabad, Patna, Dacca, Midnapore, Burdwan, Hooghly, Kishenagur, Jessore, Nattore, Dinagepore, Comilla, Islamabad, Nussurabad, Rungpore, Poorneah, Sylhet, Boglepore, Mozufferpore, Chuppra, Arra and Gya.

X. *First.* All articles, liable to the town duties, shall, (with the exception specified in the ensuing clause,) be valued at their current prices; and a table of rates shall be formed by the collector, once in the year, or for the period of the lease; upon which the farmer shall regulate his collections. The farmer shall be furnished with a copy of this table, under the signature of the collector; and attested copies shall also be fixed up at the cutcherries of the magistrate and collector.

Table of rates.

Second. Grain, viz. (cleaned rice, wheat and barley), shall be rated permanently at one Calcutta sicca rupee per maund, of eighty Calcutta sicca weight to the seer; and rice in the husk, or paddy, at eight annas per maund. The merchant shall be moreover at liberty, (excepting in cases in which the duty may be levied by a public officer of government, when it is always to be paid in money) to pay the duty in money or in kind, indifferently, at his option, that is, one seer in each maund, or eight gundahs in money, upon the articles of grain first mentioned; and one seer in each maund, or four gundahs in money, upon paddy: equivalent in both cases, to two and a half per cent.

Fixed rates for grain.

XI. The Governor General in Council, or Vice President in Council, shall be at liberty to suspend by an order in council, the collection of the duties on grain, whenever it shall be judged expedient, and the farmer will accordingly specify in his proposals, the monthly rate of remission expected by him, in the event of the duty on all or any of the sorts of the grain, viz. rice, (whether cleaned or in the husk,) wheat, barley, daul, gram, and boot, on which a duty is to be collected in virtue of Section III, of this Regulation, being suspended.

Government may suspend the duties on grain.

Proposals of the farmers to specify the remission they will require in that event.

XII. The farmer shall maintain the necessary establishment of weighmen, but shall not be at liberty to collect any kyally or other dusteory on this account.

Farmer to keep the necessary establishment of weighmen, but not to levy any dusteor.

XIII. Grain or other articles shall not be detained by the farmer, for the purpose of being weighed or meted; nor on any other pretence, beyond twenty-four hours; under penalty of his forfeiting three times the amount of the duty demanded by him.

Grain or other articles not to be detained beyond twenty-four hours. Penalty for a breach of this rule.

XIV.

Farmer may establish golahs for the reception of grain or other bulky articles.

And charge rent for the use of them.

But shall not compel the merchant to use them.

XIV. The farmer may, if he think proper, establish golahs, in convenient situations, for warehousing grain or other bulky articles; and may charge such rent for the use of the golahs, as may be agreed upon with the merchant; but the farmer shall not be at liberty, to compel the merchant, in any case, to make use of such golahs against his inclination.

Merchant and farmer may compromise the duties without examination, if they agree to do

XV. Should the merchant and farmer agree mutually on a compromise of the duties, on articles to be imported by the latter during a given period, without weighing or otherwise examining the articles; the parties shall be at liberty to make such compromise.

Farmers and shopkeepers also may compromise the import duties for the payment of a fixed monthly sum.

XVI. Should shopkeepers (venders of sweetmeats and others) think proper to compromise with the farmer for the payment of a fixed monthly sum, instead of paying the import duty on the articles sold by them, the parties shall be at liberty to make such compromise by mutual agreement.

Farmer's instalments to be paid by the tenth of each succeeding month.

Collectors to give receipts for such payments.

Arrears if not discharged with interest, to be recovered by the same process as an arrear of revenue.

And if the arrear shall amount to three instalments, the Board may annul the lease, and either grant a new lease, or hold the collection of the duties khas.

Other cases in which the Board may hold the collection of the duties khas, instead of farming them.

XVII. The monthly instalments conformably to the farmer's engagement, are to be discharged with punctuality, by payment of the amount into the treasury of the collector, on or before the tenth day of each successive month, and the collectors are regularly to give their receipts for such payments, under their official seals and signatures. In the event of the payment of an instalment being delayed beyond the period beforementioned, the collector is to proceed against the farmer and his surety for the recovery of the amount due, with interest at the rate of one per cent per mensem, from the date on which the arrear became due until it be discharged, by the same process as is prescribed for the recovery of an arrear of revenue. Moreover, if at any time the farmer should fall in balance to the amount of three successive instalments, the Board of Revenue or Board of Commissioners (w) respectively, shall be at liberty to annul the lease, (reporting the same for the information of government,) and may either grant a new lease to some other person, who may be willing to engage for the remainder of the term; or may direct the collection of the duty to be made by the collector. The Board of Revenue and Board of Commissioners (w) are, moreover, respectively empowered, whenever they may not approve of the terms offered for the farm of the town duties, or may be of opinion, that it is not advisable to let them in farm; to direct the collector to levy the prescribed duties by means of his own officers. In the abovementioned cases, and in all cases where any interval may occur, either at the commencement of the year, or at any other period, during which the collection of the town duties may not have been actually committed to a farmer; the collector of the land revenue shall levy the prescribed duties, in the same manner, and under the same restrictions, as are provided by this Regulation for the guidance of the farmer.

(w) See the last or preceding Note.

XVIII.

XVIII. In the event of a farmer's lease being annulled under the provisions of the preceding section, all compromises which he may have entered into with merchants under the option given to the parties by Sections XV and XVI, are to be considered void, unless renewed by the farmer engaging for the unexpired part of the term; or by the collector if the collection be held khas.

If a lease be annulled, the compromises permitted under Sections XV and XVI, to be void; unless renewed by a succeeding farmer.

XIX. Any individual who, upon a summary enquiry before the collector, shall appear to have imported clandestinely articles liable to the town duties, without having paid those duties, shall be adjudged to pay a forfeit to the farmer, or (if the collection of the duty be made by the collector,) a fine to government, of three times the amount of the duties which would have been demandable in the first instance; and the collectors shall proceed in both cases, to levy the amount of the penalty, if it be not immediately discharged, by distraining the personal property of the individual, against whom it may have been adjudged, observing the several rules and restrictions prescribed by the Regulations, in regard to distraints for arrears of rent.

Penalties for clandestinely importing articles liable to the town duties without paying them.

To be enforced by distraint of the personal property of the offender.

XX. No article whatever shall be liable to the town duty, which is not expressly declared to be so, by this or some future Regulation. Moreover, to prevent the vexatious interruption of passengers, on pretence of search; as well as harassing demands and exactions, upon individuals, who in coming into cities or towns upon their occasional business, may happen to have about their persons, any of the articles enumerated in Section III, in small quantities for their own immediate use or consumption; it is hereby declared, that no duty whatever shall be collected or demanded upon any of the said enumerated articles in such cases; that is to say, when the quantity of the article in the possession of the individual, may be so inconsiderable, as to be evidently intended for the purposes above specified; and not for sale or store, nor amounting to a load or burthen.

No article to be liable to the town duty unless expressly declared to be so.
Nor articles declared to be so, when the quantity is so trifling as to be evidently for the immediate use of the individual possessing it.

XXI. Any farmer, collector, or person in charge of the collection of the town duty, who in contravention of the preceding rules, shall levy the said duty upon any article not expressly declared liable thereto; or which may be exempted therefrom for the reasons above stated; shall, on proof of the fact, at the suit of the party aggrieved, be subjected to a fine of three times the amount of the duty so collected by him; in addition to such costs and damages, as may be awarded against him, on a consideration of the injury sustained by the complainant. The illegal detention of any article not liable to the town duty, on any pretence whatever; although no duty be actually levied; shall moreover be punishable, by fine, according to the circumstances of the case, in a sum not exceeding five hundred rupees; in addition to the costs and damages which may be adjudged to the party suing therein.

Penalties for any breach of the two preceding rules.

And for illegal detention of any article not liable to the town duty.

XXII.

Collector empowered to hear complaints against the farmer or his servants, and to adjudge the prescribed penalties.

Collector's order how to be enforced.

XXII. The collector is empowered to hear all complaints which may be preferred against the farmer, for any acts committed by him, or by the persons employed by him, incurring the penalties specified in the preceding section; or in Section XIII, of this Regulation; and to award payment of the said penalties, with costs and damages to the party aggrieved, upon a summary enquiry. The collector is also empowered generally to hear all complaints of undue exactions by the farmer or his servants; and on proof thereof, to award to the complainant, upon a summary enquiry, three times the amount of the duties collected beyond the authorized rates. The collector's order in all such cases, shall be enforced against the farmer, by the same process as is prescribed in the existing Regulations for the recovery of an arrear of revenue.

Either party dissatisfied with the collector's order may institute a suit in the dewanny adawlut for damages.

The institution of such suits not to prevent the execution of the collector's order.

XXIII. If either party should be dissatisfied with any order passed by a collector, adjudging any of the penalties specified in the three preceding sections, against any individual at the suit of the farmer; or vice versâ, on the complaint of any individual against the farmer, or his servants; such party shall be at liberty to institute a suit in the dewanny adawlut for damages, on account of any injury he may deem himself to have sustained thereby; but the institution of such suit, shall not prevent the execution of the order passed by the collector as above directed; nor of any process of distraint which he may issue under the provisions of Section XIX.

Rules under which complaints against the collectors for acts which may be repugnant to this or any future Regulation for the collection of the town duties, are to be received, tried, and determined.

And for the punishment of native officers employed by them, who may be guilty of levying any unauthorized exactions.

XXIV. Complaints against the collectors, for any unauthorized exaction or demand made by them; or for issuing any unwarrantable process of distraint; during any period when the collection of the town duties, may be under their own direct management, and not under that of a farmer; or for any act whatever which may be repugnant to this Regulation, or any future Regulation for the collection of the town duties; shall be received, tried, and determined, according to the same rules as are prescribed by the existing Regulations, for receiving, trying, and determining, complaints against the same officers, in regard to matters connected with their duties as collectors of the land revenue. (x) It is moreover hereby declared, that in all instances when the collection of the town duties shall be made by the collector; the provisions of Section XXXVIII, Regulation IX, 1810, shall be considered applicable to all native officers employed under him; who may be guilty of levying any unauthorized exaction, in contravention of the rules contained in Section XX, of this Regulation.

Collectors to receive a commission on the amount of the collections realized by them.

XXV. As a remuneration to the collectors of the land revenue, for their trouble in executing the several additional trusts herein committed to them; they shall be

(x) See the provisions of Regulation XVII, 1813, and Regulation II, 1814, which will apply to the case of any covenanted civil servant of the Company, who may be chargeable with irregularity, neglect, or error, in the discharge of his official functions, or with corruption, extortion, &c.

entitled

entitled to receive such commission on the neat amount of the collections actually realized, as government may fix, whether the duties be farmed or be held khas.

CALCUTTA SPECIAL RULES.

Calcutta special rules

Town duties to be levied by the collector of the government customs assisted by his deputy.

XXVI. The collection of the town duties established by this Regulation, shall in the city of Calcutta, including the suburbs thereof, be levied by the collector of the government customs; who for this purpose shall be also styled collector of the Calcutta town duties; assisted by his deputy, who shall also be styled deputy collector of the Calcutta town duties.

Oath of office.

XXVII. The collector and deputy collector of the Calcutta town duties, shall take and subscribe the following oath, before the Governor General in Council, or any person whom he may commission to administer it.

"I, A. B. do solemnly swear, that I will faithfully discharge the duty of collector (or deputy collector) of the Calcutta town duties; that I will not directly or indirectly, by myself or others, be concerned in, or allow of, any collections being made, but such as are authorized by, and brought to the credit of government; that I will not take or receive, or knowingly allow any other person to take or receive, any present, gratuity, fee or advantage whatever, on account of any matter relating to the duty of my office, excepting such as now is, or may be hereafter, authorized by the Governor General in Council.

"So help me God."

The duties are to be levied on the importation of the articles specified in Section III, into any part of the city or its suburbs. Boundaries of the suburbs of the city of Calcutta described.

XXVIII. *First.* The Calcutta town duties shall be levied upon the articles specified in Section III, on their being imported for sale, store, or consumption, into any part of the city, or its suburbs: the boundaries of which for the purposes of this Regulation, are declared to be as follows:—

On the North.

A line drawn northwest from Dum Dum bridge, to the southern extremity of the town of Barnagore; and thence, obliquely across the Hooghly river, to the southern bank of the nulla called the Bally Khal.

On the West.

From the Bally Khal along the high road from Hooghly to Sangral, through the townlets or villages of Sulkea, Howra, and Sheebpore, to the small nulla on the western boundary of Colonel Kyd's premises at Sheebpore Point: from thence obliquely across the river, to the termination of the new road at Muchwa Colah: and along that road, to the end of its intersection of the old and new Garden Reach roads.

On

ON THE SOUTH.

From the end of the new road above mentioned, a line drawn in a south-easterly direction, so as to include the town or haut of Ballia, to Tolly Gunge; and including that Gunge.

ON THE EAST.

From Tolly Gunge to Ballia ghaut on the salt water lake; and from thence on, in a line, to Dum Dum bridge.

Second. The whole of the space contained within the boundary lines above described, and the limits of the city as defined in Section XVII, Regulation III, 1793, shall be considered as forming the suburbs in question.

Collector to establish two chokies on the Hooghly river.

And chokies at such of the entrances by land as may be sanctioned by the Board.

XXIX. The collector of the Calcutta town duties shall establish two chokies on the Hooghly river; one at the mouth of the Bally Khal; and the other at Kidderpore ghaut. He shall also establish chokies at such other ghauts, and at all such of the entrances of the city, or suburbs of the city, by land, as may be sanctioned by the Board of Revenue, on his recommendation.

Duties when to be levied.

XXX. *First.* The town duties on the articles specified in Section III, which may be imported from the interior of the country on boats; with the exceptions specified in the following clause, shall be levied, on the arrival of the boats, at either of the two river chokies abovementioned, and the duties on articles imported from the interior of the country by land, shall be levied, on the articles entering any part of the limits of the city as above defined. The collector however may grant passes, for the free passage or entry of the articles so imported into the city, on the applications of the owners; provided that such applications be accompanied with good and sufficient security to his satisfaction for the payment of the amount of the duties chargeable upon them, in fifteen days.

Collector may grant passes upon security being given for the payment of the duties in fifteen days.

Rules to be observed if the articles imported, be expressly intended for exportation, or be declared to be passing up or down the river.

Second. If the articles imported from the interior of the country on boats, be expressly intended for exportation by sea; or be declared to be only passing up or down the river, without any intention of landing them in the city or its suburbs; no duty shall be levied thereon upon their arrival at either of the river chokies. But in both cases, the boats on which such articles shall be laden, shall be conducted to the custom house, by one of the peons of the chokey; who shall not quit the boats, or permit the articles loaded on them to be landed at any place, excepting at the custom house; where they shall remain; until, either they are shipped or passed, under the several rules contained in Regulation IX, 1810, which may be applicable to the export or passage of such articles: or, if not exported nor passed; that the pre-

scribed town duties be paid upon their being landed for sale, store or consumption. (y)

XXXI. The collector and his officers are required to bring to the custom house, all boats attempting to pass the town, without stopping to be examined: and

Articles attempted to be passed in boats without stopping to be examined, liable to confiscation.

NOTIFICATION.

(y) His Excellency the Most Noble the Governor General in Council having deemed it right to relieve the merchants from the payment of town duty on goods brought into Calcutta, for exportation by sea, whether to the United Kingdom of Great Britain, or elsewhere, has directed the following rules to be observed from this date.

1. Upon any dispatch of such goods, being imported by way of the River Hooghly, the boat or boats on which the same shall be laden, shall, on their arrival at Bolonkhal to the North, or Muggah thannah to the south, bring to, until the proprietor shall have made application, at the custom house, for permission to pass the goods free of town duty. Such application shall be accompanied by the rowannah covering the goods, and shall specify the quantity, quality and value of the article as entered in the rowannah. The collector shall then grant a pass, under which the goods shall be conducted in charge of a peon, to the custom house wharf, to be weighed:—provided, however, that no goods shall in any case be entitled to exemption from town duty, except under such pass; and that articles attempted to be landed at any other place than that indicated in the pass, or attempted to be landed any where, without such pass, shall still as heretofore, be chargeable with the payment of the established town duty.

2. Should the goods be imported by the route of the Sunderbunds, the boat or boats, on which they shall be laden, shall bring to at the custom house chokey at Gurreah ghaut, and there await the receipt of the pass to be granted by the collector, under the above rule, which shall in all its provisions be held equally applicable to such case.

3. The points at which goods coming by land, shall wait for the arrival of the said pass, are the first custom house chokies at which they may arrive in their route to Calcutta, from whence they shall be conducted direct to the custom house, for the purpose of being weighed. It is however hereby declared that should any goods be brought within the boundary chokies above described, without such pass from the collector, or be found within those limits at any time previously to having been weighed at the custom house, otherwise than in their actual transit, under such pass to the custom house, they shall in all such instances be chargeable as heretofore with town duty.

4. If a merchant be desirous of storing goods, imported and actually weighed off at the custom house, under either of the three preceding rules, he shall be at liberty to do so, on entering into a bond, bearing interest, at the rate of 12 per cent, for the discharge of the full amount of town duties due upon the goods, in case they shall not be exported by sea, within the period of one year, from the date thereof. No bond shall be taken, where the amount of duty on the goods shall be less than one hundred rupees, nor shall it contain any restriction as to the place, to which the goods comprehended in it, shall be exported; but in all other respects, it shall be similar in form and conditions to those which are executed by individuals, on receiving Indigo for exportation.

5. It shall be the duty of the collector to have the said bond cancelled on the exportation of the goods, or to realize the amount of the same, if not cancelled within the appointed time:—provided however that it shall be competent to the owner of such goods, to transfer by sale, or otherwise, the whole or any portion of them, under the immunity derived from the said bond, so long as it may last; but the bond shall not be cancelled until the collector shall have satisfied himself, that the whole of the articles embraced in it, have been cleared out for exportation by sea; in default of which it shall take effect against the original executor, for so much of the goods as may remain uncleared,—any such transfer notwithstanding.

6. A fee of 2½ per cent, on the amount of the bond, shall be levied upon their execution, for the benefit of the collector, his deputies, and head assistant.

7. It shall be discretional with the collector to refuse the above indulgence in any case, wherein he may have good reason for doubting the sufficiency or respectability of parties tendering the bond, and to require in cases where he may deem fit, a deposit of Company's paper, or the actual payment of the town duties, in the first instance; an appeal will of course lie to the Board of Customs, should any individual conceive himself aggrieved by the award of the collector in this respect.

His Excellency the Most Noble the Governor General in Council having been pleased to adopt the above rules, solely from the consideration of the present confirmed state of the custom house wharf, it is of course to be understood, that they are to be in force only until the warehouses now constructing at the custom house are completed,—when the provisions of Clause 2d, Section XXX, Regulation X, of 1810, will again be strictly adhered to.

By Order of the Board of Customs, Salt and Opium.

C. D'OYLY, Col. G. C.

Government Custom House, Calcutta, August, 5, 1819.

should

should goods or articles of any kind be found on board of boats so attempting to pass, after being required by the custom house officers to stop; such goods or articles shall be liable to confiscation, at the discretion of the Board of Revenue.

Collector how to proceed should any person dispute the payment of the duties, and neither pay them nor give security for the payment of them.

XXXII. *First.* Should any person dispute the payment of the prescribed town duties, on articles liable thereto; and shall neither pay them, nor give security to the satisfaction of the collector for the payment of them in fifteen days; such part of the articles as shall be deemed equal in value to the amount of the duties, shall be secured, and deposited in the custom house; or in such store house or place, as the collector shall appoint for the reception of them, until the duties be paid: and in the event of their not being liquidated within the period of fifteen days, the goods shall be sold at public sale.

Balance of the sales of articles under the preceding clause, how to be disposed of.

Second. After deducting the duties and custom house charges, the balance of the sales of articles disposed of under the preceding clause, shall be paid to the owners, on their making application for the same.

Articles attempted to be clandestinely conveyed into the city without payment of the established duties, to be liable to confiscation.

XXXIII. Articles subject to the town duties under Section III, and attempted to be clandestinely conveyed into the city or its suburbs, without having paid the established duty, are declared liable to confiscation.

Whenever articles are detained eventually for confiscation, the case to be reported to the Board without delay.

XXXIV. *First.* Whenever any articles shall be detained on account of circumstances subjecting them eventually to confiscation, the collector shall submit the case without delay to the Board of Revenue for their decision.

Proceeds of the sales of articles confiscated, how to be applied.

Second. In the event of any articles being confiscated under this Regulation, the same shall be sold by public auction, and the net proceeds of the sales shall be divided as follows:

One-fifth between the collector and deputy collector, in such proportion as government may direct.

Two-fifths in equal proportions to the informer and the officers of government making the seizure.

Two-fifths to the Company.

The Board empowered to remit or mitigate penalties in certain cases.

Third. The Board of Revenue are empowered to direct the release of any articles which may have become liable to the penalty of confiscation; or to order double duty to be levied upon them in lieu of that penalty, in cases in which there may appear to them grounds for the remission or mitigation of such penalty.

In what manner informers are to be remunerated in such cases.

Fourth. In either of the two preceding cases, if the articles shall have been seized on the information of an informer, the Board of Revenue shall direct such compensation to be made to him, (not exceeding the amount he would have been

entitled

entitled to if the confiscation had actually taken place,) as they may deem equitable and proper, and the amount thereof shall be levied upon the articles, according to the rules above prescribed in Section XXXII. The penalty of double duty in cases in which it may be adjudged under the provisions of the preceding clause, shall be also levied in the same manner.

How to levy the amount of such remuneration. Of the penalty of double duty in cases in which it may be adjudged.

XXXV. A register of the Calcutta town duties collected under this Regulation shall be kept in the following form:—

Register to be kept of duties collected under this Regulation.

FORT WILLIAM, REGISTER *of* CALCUTTA TOWN DUTIES, *collected on Imports, in May* 18 .

Register Number.	Date. 18 .	From whence imported.	Importers' names.	Description of articles.	Quantity of articles.	Rate of duties.	Amount of duties.

XXXVI. The collector and deputy collector of the Calcutta town duties, are declared amenable to the zillah court of the Twenty-four Purgunnahs, (*) for any acts done by them cognizable therein under the existing Regulations; *and the rules prescribed in Regulation VIII,* 1806, *and in Section XL, Regulation IX,* 1810, *shall be applied to cases of complaint against those officers for acts relating to the collection of the town duties, the same as they would be applicable to the same individuals, in regard to complaints against them for acts done in their respective capacities of collector and deputy collector of the government customs.* (a)

Collector and deputy collector to be subject to the jurisdiction of the zillah court of the Twenty-four Purgunnahs.

Rules to be applied to cases of complaint against them.

XXXVII. The native officers employed under the collector, are also declared to be amenable both to the civil court of the Twenty-four Purgunnahs, (*) and to the jurisdiction of the magistrates of that zillah; in regard to any acts committed by them in breach of the provisions of this Regulation; and all such native officers shall be liable to be proceeded against, in the same manner, and shall be subjected to the same penalties for undue exactions, as are prescribed with respect to native officers of the collectors generally in such cases, by Section XXIV, of this Regulation.

Native officers under the collector how to be proceeded against for any acts committed by them contrary to this Regulation.

XXXVIII. The collector and deputy collector of the Calcutta town duties, shall be entitled to receive such salary, allowance, or commission on the amount of the duties realized under this Regulation as government may direct.

Commission to be received by the collector and deputy collector on the duties realized by them.

XXXIX. In addition to the foregoing special rules, it is hereby declared, that the several general rules and restrictions contained in Sections III, IX, X, XI, XIII and XX, of this Regulation, are to be considered strictly applicable to the collection of the Calcutta town duties, in all points in which they may not be superseded by, or be at variance with, the said special rules.

What general rules are to be applied to the collection of the Calcutta town duties, in addition to the foregoing special rules.

(*) This zillah has been divided into two, one called the Suburbs of Calcutta, the other, the Twenty-four Purgunnahs beyond the Suburbs of Calcutta: See Regulation XIV, 1814: the collector and deputy collector of town duties, and the native officers under them, are amenable to the jurisdiction of the former court.

(a) The latter part of this section is not in force, as the provisions of Regulation VIII, 1806, and Regulation IX, 1810, Section XL, therein referred to, have been superseded by Regulation XVII, 1813, and Regulation II, 1814: See the Note to Section XXIV of this Regulation.

A. D. 1810. REGULATION XI.

A REGULATION *for amending a part of Regulation IV*, 1809, *respecting the Temple of Juggunnauth.*—PASSED *by the Honorable the Vice President in Council, on the 27th April* 1810*; corresponding with the 16th Bysaak* 1217 *Bengal era; the 8th Bysaak* 1217 *Fusly*; *the 17th Bysaak* 1217 *Willaity; the 9th Bysaak* 1867 *Sumbut; and the 22d Rubee-ul-awul* 1225 *Higeree.*

Preamble.

WHEREAS it has been deemed expedient to exempt from the operation of Section XXI, Regulation IV, 1809, all such native military officers and sepoys, as may be actually on duty within the Attarah nullah, or may be marching on service through the town of Juggunnauth-pooree; and whereas great inconvenience and injury to the tax have been experienced from the exemption allowed to persons residing within the Byturnee nullah and Ganjam river; and whereas it has been ascertained that the residents within the above limits were not exempted under the Mahrattah government, from the payment of the tax; and whereas it has appeared expedient to revise the list of persons of low casts detailed in Section VII, Regulation IV, 1809, to be disqualified from entering the temple; the Vice President in Council has been pleased to enact the following rules, which are to have effect from the period of the promulgation of this Regulation.

Native military officers and sepoys in certain cases exempted from paying the tax, and under what restrictions.

II. All native military officers and sepoys who may be actually on duty within the limits of the Attarah nullah, and of Lokenauth ghaut, or attached to corps or detachments marching on service through the town, are hereby exempted from the payment of the tax; but in order to their gaining admittance into the temple, it is necessary, that they should produce to the collector of tax, an authority, or pass from the commanding officer at the station, or from his adjutant, notifying that they have obtained leave to enter the town for the purpose of performing their religious ceremonies. On the production of such authority or pass, the collector of the tax shall give immediate orders for their admittance into the temple.

The servants of European officers on duty at Juggunnauth also exempted.

III. The servants of European officers on duty at Juggunnauth, actually residing with their masters within the Attarah nullah, shall also be exempted from the payment of any tax.

Section XVIII, Regulation IV, 1809, as to the exemption of per-

IV. *First.* The exemption allowed by Section XVIII, Regulation IV, 1809, in favor of persons born, or residing for ten years, within the Byturnee nullah, and

sons residing within certain limits from paying the tax, modified.

and the Ganjam river, having at particular periods been found detrimental to the public revenue, and it having been ascertained that under the Mahrattah government, such persons were not allowed to enter the town without the payment of a tax; the following modified rules respecting the exemption of the above persons are enacted.

Exemption of certain persons from paying the tax, restricted at particular times.

Second. During the Ruth and Dole Jattrahs, the exemption in favor of the persons described in the preceding clause, is restricted to the residents, or persons born within ten coss of the town of Juggunnauth-pooree, or from Peeply to the north, and from Manickpatam to the south.

Exemption continued at all other times.

Third. At all other times of the year, the exemption hitherto allowed in favor of the residents as far as the Byturnee nullah, or the Ganjam river, is continued.

Rates of tax to be paid by such persons at the restricted periods.

Fourth. During the Ruth and Dole Jattrahs, the persons living between Peeply and the Byturnee nullah to the north, and between Manickpatam and the Ganjam river to the south, are to be subjected to the payment of the following rates of tax on their entering the ghauts at either of those festivals:

Laul Jattries	1 rupee.
Nim Lauls	8 annas.
Bhurrungs.	4 annas.

Such Laul Jattries to be entitled to the same privileges as others paying the full tax.

Fifth. A Laul Jattry of the above description is to be allowed the same privileges, as a Laul Jattry coming from any other part of the country, who shall have paid ten rupees.

Such Nimlauls or Bhurrungs allowed the same privileges as others of similar descriptions.

Sixth. In like manner the Nim Lauls and Bhurrungs are to be allowed the same privileges as persons of the same description who shall have paid a tax of five rupees, or of two rupees.

Such persons may enrol themselves in what class they prefer if duly qualified.

Seventh. It shall be optional to the residents within the limits abovementioned, to enrol themselves under whichever class of pilgrims they may prefer, on payment of the prescribed rate of tax, provided they be qualified to enter the interior of the temple.

List of Punjtirthies revised and substituted for that in Section VII, Regulation IV, 1809.

V. *First.* The following revised list of persons coming within the fourth class of pilgrims denominated Punjtirthies, is substituted in lieu of the list detailed in Section VII, Regulation IV, 1809.

Second. Fourth class, or Punjtirthies, comprehending the following descriptions of persons of low cast, who are not permitted to enter the temple:

1 Lolee or Kusbee.

2 Cullal or Soonree.

3 Machoosh.

3 Machooah.

4 Numosooder or Chandal.

5 Ghooskee.

6 Gazur.

7 Baugdee.

8 Joogee or Noorbauf.

9 Kaharbawry and Doolia.

10 Raujbunsee.

11 Chamaur.

12 Dhome.

13 Paun.

14 Teor.

15 Bhooinmalee.

16 Haddee.

A. D. 1810. REGULATION XII.

A REGULATION *for modifying the rules contained in Section II, Regulation VII, 1809; and Section VI, Regulation X, 1809.—Passed by the Vice President in Council, on the 4th May 1810; corresponding with the 23d Bysaak 1217 Bengal era; the 15th Bysaak 1217 Fusly; the 24th Bysaak 1217 Willaity; the 15th Bysaak 1867 Sumbut; and the 29th Rubee-ul-awul 1225 Higeree.*

Preamble.

WHEREAS by Section II, Regulation VII, 1809, the rule, which had been previously in force, requiring the signature of the superintendant or his officers to be affixed on all stampt paper, was rescinded, with a provision that such rescission should not be construed to prevent the sale of any stampt paper which might have already been so authenticated, until the 1st January 1810: and whereas any limitation as to time with respect to the sale of stampt paper so authenticated is unnecessary; and whereas obstacles have occurred to the general introduction of the new copper coinage into the province of Benares within the period prescribed by Regulation X, 1809, the following rules have been enacted, to be immediately in force.

All stampt paper remaining in store previously to the enactment of Regulation VII, 1809, to be admitted and filed in the courts of justice.

II. All stampt paper which may still remain in store authenticated according to the rules, existing previously to the enactment of Regulation VII, 1809, shall be admitted and filed in the courts of justice, in the same manner as if those papers had not received such authentication. (*)

Section VI, Regulation X, 1809, rescinded.

III. Section VI, Regulation X, 1809, which prescribes, that after the expiration of six months from the period of the promulgation of that Regulation, no copper coin excepting that established by the said Regulation, shall be considered to be a legal tender of payment, is hereby rescinded, and the copper coin which has been hitherto current in the province of Benares, shall continue to be received in discharge of all private and public demands, until the Governor General in Council, or Vice President in Council, shall signify by proclamation, that an adequate supply of copper coin of the size and weight prescribed by Section III, of that Regulation, has been introduced into the province of Benares.

Copper coin hitherto current in the province of Benares shall continue to be received until further orders.

* Rescinded by Regulation I, 1814, Section II.

A. D. 1810. REGULATION XIII.

A REGULATION *for expediting the trial and decision of causes depending in the civil courts; and for promoting the amicable adjustment of civil suits.*—PASSED *by the Vice President in Council, on the 4th May* 1810*; corresponding with the 23d Bysaak* 1217 *Bengal era; the* 15*th Bysaak* 1217 *Fusly; the* 24*th Bysaak* 1217 *Willaity; the* 1*st Bysaak* 1867 *Sumbut; and the* 29*th Rubee-ul-awul* 1225 *Higeree.*

BY the Regulations in force two judges of a provincial court of appeal, and of the court of Sudder Dewanny Adawlut, are required to form a court, competent to the decision of any original cause, or appeal, and it is provided that no decree, or final order, of those courts, shall be valid, unless passed by two judges, present in court. An accumulation of appeals in many of the provincial courts, and the original jurisdiction vested in those courts by Regulation XIII, 1808, in all regular suits the cause of action in which may exceed five thousand sicca rupees, make it necessary that the rule abovementioned should be modified to admit of daily sittings of the provincial courts, before one or more judges of those courts. A considerable addition to the general business of the court of Sudder Dewanny Adawlut, renders it equally expedient that a similar provision should be extended to that court. An accumulation of appeals from the decisions of the native commissioners, in many of the zillah and city courts, makes it further necessary to modify such part of the Regulations in force as requires the judges of those courts to hear, themselves, all appeals from the decisions of the native commissioners, within their respective jurisdictions. And with a view to promote the amicable adjustment of civil suits, in all the courts of judicature, it is expedient to provide for a return of the institution fee, when such suits may be adjusted by razeenamahs filed before the pleadings are completed and read, or by returning a moiety of it when a razeenamah may be filed after the completion and perusal of the pleadings. The following rules are accordingly enacted, to be in force, as soon as promulgated, in the whole of the provinces immediately subject to the presidency of Fort William. (*b*) Preamble.

(*b*) Extended to the lands comprised within the Jaghire of the late Killadar of Callenger which have been annexed to the zillah of Bundlecund by Regulation XXII, 1812, and to the Purgunnah of Handya, annexed to the zillah of Allahabad by Regulation XVIII, 1816; subject to certain provisions. The territories and Jaghires situated on the borders of the zillah of Bundlecund, belonging to several Boondelah Chieftains, together with the tract of land situated near the town of Teroha, in the said zillah, granted as an independent Jaghire to his Highness Amrut Rao, are exempted from the operation of the general Regulations; the former by Regulation XXII, 1812, the latter by Regulation VII, 1816.

II.

Modification of existing Regulations, which require that two judges of a provincial court of appeal shall be necessary to hold a court.

II. *First.* Such part of the existing Regulations as provides that two judges of a provincial court of appeal shall be necessary to hold a court of appeal, and that no decree of a provincial court shall be valid, unless passed by two judges present in court, is hereby declared subject to the following modification.

In what cases a single judge of the provincial court may hold a sitting of the court.

Second. Whenever, from the absence, or indisposition, of one or more of the judges of a provincial court of appeal, or from vacancy, or any other unavoidable cause, the regular sittings of a provincial court, cannot be held before two or more judges of such court, it shall be competent to a single judge to hold the regular sittings of the court; and to pass orders, or judgment, in conformity with the regulations, subject to the following provisions. (c)

Provision when the single judge may be of opinion that a decision, or order, appealed against should be reversed, or altered.

Third. In the trial of appeals from the decisions, or orders, of the judges, assistant judges, (d) or registers, of the zillah and city courts, if a single judge of the provincial court sitting upon the appeal, shall be of opinion that the decision, or order, appealed against, ought to be reversed, or altered, he shall not pass any decree or final order thereupon, until one or more of the other judges of the provincial court can sit with him upon the appeal in question. (e)

Further provision, that no judge shall sit on an appeal from a judgment, or order, passed by himself.

Fourth. No judge of a provincial court shall sit on the trial of an appeal from a judgment, or order, passed by himself. (f)

Decisions of a single judge, passed in conformity with the foregoing section, to have the same operation and effect as decisions of two or more judges of a provincial court.

III. Decisions of a single judge of a provincial court, passed in conformity with the foregoing section, shall have the same operation and effect, as decisions passed by two or more judges of a provincial court, under the Regulations in force; and shall be considered appealable, or not, to the court of Sudder Dewanny Adawlut, according to the general rules prescribed by those Regulations.

Rules contained in Regulation I, 1807, applicable to single judges of provincial courts holding sittings under the present Regulation, with modifications.

IV. *First.* The rules contained in Regulation I, 1807, for defining the "duties to be performed, and powers exercised, by single judges of the provincial courts of appeal in the absence of the other judges of the court," shall be considered applicable to single judges of the provincial courts holding sittings under the present Regulation with the following modifications.

(c) The regular sittings of a provincial court may also be held before a single judge, whenever there may be a number of original causes or appeals pending trial, or for the general dispatch of business; subject to the provisions of this Regulation, as far as they are applicable to such sittings. See Regulation XXV, 1814, Section VI.

(d) The office of an assistant judge in the zillah and city courts, has been abolished since the 1st February, 1815. See Regulation XXIV, 1814, Section III.

(e) Modified by Regulation XXV. 1814, Section VIII: If a single judge of a provincial court, trying a cause in appeal from a zillah or city court, should think the decision of the zillah or city court ought to be reversed or altered, and should record his sentiments to that effect; another judge of the same court, sitting afterwards upon the same appeal, and concurring in the recorded opinion of the judge who first sat, is competent to pass a final order or decree without waiting the actual presence of two judges at the same sitting.

(f) *Construction by the Sudder Dewanny Adawlut*; *29th November*, 1810—This clause must be construed as restricting a single judge of a court of appeal from dismissing on default, appeals from judgments or orders passed by himself, and as restricting a judge of a provincial court from sitting on the trial of appeals from judgments passed by himself, even in company with other judges.

Second.

Second. The sitting judge may perfect interlocutory decrees and orders passed by himself in conformity with Section II, of this Regulation, or by any other judge or judges of a provincial court, in pursuance of the Regulations in force. Provided that it shall not, in any case whatever, be competent to a single judge to reverse or alter the decree, or order, of any other judge, or judges of a provincial court.

Sitting judge may perfect interlocutory decrees and orders passed in conformity with Section II, of this Regulation. Proviso, against alteration of decrees or order of any other judge or judges of the provincial court.

Third. The sitting judge may determine, in the first instance, upon the admission or rejection of appeals to the provincial court, (excepting cases in which the judgment, or order, appealed from, may have been passed by himself) subject to the appeal allowed by the Regulations to the court of Sudder Dewanny Adawlut, in all cases wherein a provincial court may refuse to admit an appeal on the ground of delay, informality, or other default. The sitting judge may also determine, on the admission or rejection of all applications for special appeals to the provincial court except in cases, wherein he may have himself passed the judgment, or order, appealed from. (*g*)

In what cases the sitting judge may determine, in the first instance, on admission, or rejection of appeals to the provincial courts.

Fourth. On the trial of an original cause instituted before a provincial court, as well as on the hearing of appeals to that court, it shall be competent to a single judge, holding a sitting of the court under this Regulation, to pass such orders as he may deem just, and consistent with the Regulations, respecting the admission of evidence, examination of witnesses, and all other points connected with the trial of the suit before the court, subject to the provision contained in Section VII, Regulation I, 1807; whereby the provincial court at large, or any two judges of the court, are declared at liberty to re-examine witnesses, whose depositions may have been taken before a single judge, if it appear requisite; to examine any other witnesses in the cause; and generally to pass any order that may appear proper and consistent with the Regulations, whether in addition to, or in qualification, or abrogation of, any previous order of a single judge. (*h*)

Sitting judge may pass orders on admission of evidence, examination of witnesses, and other points connected with the trial of suits before the court, subject to the provision in Section VII, Regulation I, 1807.

(*g*) *Construction by the Sudder Dewanny Adawlut; 26th December*, 1816.—Under the powers vested in single judges of the provincial courts by this clause, to determine on the admission or rejection of applications for special appeals to those courts, the order of a single judge, holding a regular sitting of the court, for the admission of a special appeal, must, in the judgment of the Sudder Dewanny Adawlut, be deemed conclusive, in like manner as if it had been passed by two or more judges of the provincial court. As the opinion of the senior judge on the competency of the court at large to revise the grounds on which the special appeal had been admitted by a single judge, differed from that of the third judge, the question should have been brought before another judge, or decided by a majority of voices, inconformity with the provisions of Regulation XXV, 1814, Section IX.

(*h*) *Constructions by the Sudder Dewanny Adawlut.* 1. The court considered a single judge authorized by Section II, Clause II, of this Regulation, to try and decide original suits as well as appeals, and that the provision in this clause has reference to the possible completion of the trial before two or more judges, after having been commenced before a single judge. *16th August*, 1810.—2. A single judge of a provincial court is competent under this clause to exercise the power vested in the provincial court collectively by Regulation V, 1793, Section XVIII, as far as respects the admission of further evidence to be taken for the decision of the provincial court; but that it is not competent to a single judge to refer a suit back to a zillah or city court for further investigation and decision, without the concurrence of one or more judges, inconformity with Section II, Clause III, of this Regulation.—*10th January*, 1811.

Fifth.

A single judge may commit, or hold to bail, for trial before a court of circuit witnesses guilty of perjury in cases brought before him.

Fifth. In the event of a witness, in a case brought before a single judge under this Regulation, appearing guilty of wilful perjury, as defined in Section IV, Regulation II, 1807, it shall be competent to the sitting judge to order that such witness be committed, or held to bail, for trial before the court of circuit.

Sitting judge may proceed, as the provincial court at large are empowered to proceed, upon miscellaneous petitions, under restrictions stated in this Regulation.

Sixth. A single judge holding a sitting of the provincial court under this Regulation, may receive miscellaneous petitions, relative to matters depending before, or decided by any zillah or city court, in all cases wherein the provincial courts are authorized to receive such petitions; as well as all other petitions which the provincial courts are authorized by the Regulations to receive; and to proceed thereupon as the provincial courts are empowered to proceed; under the restrictions stated in this Regulation. (*i*)

Rule for a daily sitting of the provincial courts under provisions of this Regulation.

V. Under the provisions of this Regulation, the sittings of the provincial courts shall be held daily (Sundays, established holidays, and authorized vacations excepted) before one or more of the judges of those courts, or if any circumstance, (except the intervention of Sundays, holidays and vacations) should prevent a daily sitting for two days successively, the same shall be reported for the information of the Sudder Dewanny Adawlut.

Modification of existing Regulations which provide that two judges of the Sudder Dewanny Adawlut shall be necessary to hold a court.

VI. *First.* Such part of the existing Regulations as provides that two judges of the court of Sudder Dewanny Adawlut, shall be necessary to hold a court, and that no decree or final order of the court shall be valid unless passed by two judges present in court, is hereby declared subject to the following modification.

In what case a single judge of the Sudder Dewanny Adawlut may hold a sitting of that court.

Second. Whenever, from the indisposition or absence, of one or more of the judges of the Sudder Dewanny Adawlut, or from vacancy or any other unavoidable cause, the regular sittings of that court cannot be held before two or more judges of the court, it shall be competent to a single judge of the Sudder Dewanny Adawlut to hold a sitting of that court, and to pass orders, or judgment, in conformity with the Regulations, subject to the following provisions. (*j*)

Proviso, when the single judge may be of opinion that a decision, or order, appealed against should be reversed, or altered.

Third. In the trial of appeals from decisions or orders of any provincial, zillah, or city court, if a single judge of the Sudder Dewanny Adawlut, sitting upon the appeal, shall be of opinion, that the decision, or order, appealed against, ought to be reversed, or altered, he shall not pass any decree, or final order there-

(*i*) Explained by Regulation XXV, 1814, Section X, as far as respects the powers which may be exercised by single judges holding the regular sittings of the provincial courts, in the appointment and removal of ministerial native officers of those courts and of the zillah and city courts.

(*j*) The principle of the modification of Section II. Clause II, of this Regulation, as stated in the Note to that clause, has been extended and declared applicable to the rule contained in this Clause, with respect to a single judge of the Sudder Dewanny Adawlut holding the sittings of that court. See Regulation XXV, 1814, Section XVI.

upon,

upon, until one or more of the other judges of the court can sit with him upon the appeal in question. (k)

Fourth. No judge of the Sudder Dewanny Adawlut shall sit upon the trial of an appeal from a judgment or order passed by himself.

Further provision, that no judge shall sit on an appeal from a judgment or order passed by himself.

VII. Decisions and orders of a single judge of the court of Sudder Dewanny Adawlut, passed in conformity with the foregoing section, shall have the same operation and effect, as decisions and orders passed by two or more judges of that court under the Regulations in force.

Decisions and orders of a single judge of the Sudder Dewanny Adawlut, passed in conformity with foregoing section, to have the same operation and effect, as decisions and orders of the court at large.

VIII. *First.* A single judge of the Sudder Dewanny Adawlut, holding a sitting of that court, may perform the same duties, and exercise the same powers, as a single judge of a provincial court is authorized to perform and exercise, by Section IV, of this Regulation, with the following modification of Clause Third.

A single judge of the Sudder Dewanny Adawlut, may exercise the same powers, and perform the same duties as the sitting judge of a provincial court.

Second. The sitting judge may determine, on the admission or rejection, of all applications for appeals, whether regular or special, to the court of Sudder Dewanny Adawlut, except in cases, wherein the judgment, or order appealed from may have been passed by himself.

And may determine on the admission or rejection of all applications for appeals; except in cases decided by himself.

Third. Provided that it shall not, in any case, be competent to a single judge of the Sudder Dewanny Adawlut to reverse, or alter, the decision or order, of two or more judges of the court.

A single judge restricted from reversing, or altering, in any case, the decision, or order, of two or more judges of the court.

IX. (l) First. Such part of Section XXII, Regulation XLIX, 1803, or of any other Regulation in force, as requires the judges of the zillah and city courts to hear, themselves, all appeals from the decisions of the native commissioners within their respective jurisdictions, is hereby declared subject to the following modification.

Modification of rule which requires that the judges of the zillah, and city courts, shall hear all appeals from the decisions of the native commissioners.

Second. Whenever the number of appeals from the decisions of the mofussil native commissioners, in any zillah or city, may be such as cannot be speedily heard and determined by the zillah or city judge, without impeding the investigation and decision of other causes depending before him, he is authorized and required to refer such appeals for investigation and decision, to the sudder aumeen appointed under Section IX, Regulation XLIX, 1803, (or in the ceded and conquered provinces under Section XXVI, Regulation XVI, 1803,) or to one of his law officers empowered to act as head referee, by Regulation XV, 1805.

In what case the judge may refer appeals from the mofussil native commissioners to the sudder aumeen, or to one of the law officers, empowered to act as head referee.

(k) The principle of the modification of Section II, Clause III, of this Regulation, as stated in the Note (e) to that clause, has been extended and declared applicable to the rule contained in this clause, with respect to a single judge of the Sudder Dewanny Adawlut holding the sittings of that court. See Regulation XXV, 1814, Section XVI.

(l) This and the next section have been rescinded by Regulation XXIII, 1814, Section II.

Third.

Decree of the sudder aumeen, or law officer, upon appeals so referred, to be final; subject only to the general provisions for special appeals.

Third. In appeals referred under this section to a sudder aumeen, or to a law officer acting as head referee, his decision upon the appeal shall be final; unless the zillah or city judge see ground to admit a special appeal, under the general provisions for special appeals, in all cases wherein a regular appeal is not open.

Fee receivable by the sudder aumeen, or law officer, on deciding upon the merits of appeals referred to them under the preceding section.

Not receivable upon appeals dismissed on default, or any ground of non-suit, without a determination of the merits of the case.

Provisions in following section applicable in cases of adjustment by razeenamahs.

X. The sudder aumeens, and law officers acting as head referees, to whom appeals may be referred under the preceding section, shall, on deciding the same upon investigation of the merits of the case, be entitled to the same fee as they are allowed by the Regulations in force upon the trial and decision of original suits. But no sudder aumeen, or law officer, shall be entitled to receive any part of the institution fee upon appeals dismissed on account of the appellant's non-attendance, or any other default, or ground of non-suit, without a determination of the merits of the case. When the cause in appeal may be adjusted by a razeenamah, the provisions contained in the following section will be applicable.

In what cases of adjustment, by razeenamahs, the entire institution fee is to be returned to the party who may have paid the same, or to his representative.

XI. (*m*) *First.* With a view to encourage the adjustment of depending suits and appeals by razeenamahs of the parties, it is hereby declared that, in all instances, after the promulgation of this Regulation, of the adjustment of an original suit, or appeal, by a razeenamah, filed before the pleadings are completed and read, whether the cause be depending before *a native commissioner, sudder or mofussil, (n)* or before the judge, *assistant judge,* (*o*) or register, of a zillah or city court, or before a provincial court, or the court of Sudder Dewanny Adawlut, the entire *institution fee* (*p*) paid upon the cause, so adjusted, shall be returned to the party who may have paid the same, or to his legal representative.

(*m*) The provisions of this Section are confirmed, generally, by Regulation XXV, 1814, Section XXV, Clause I, and as far as respects the registers of the zillah and city courts, by Regulation XXIV, 1814, Section VIII, Clauses IV and V, and Section IX, Clauses VIII and IX, and as far as respects the moonsiffs and sudder aumeens, by Regulation XXIII, 1814, Section XLIX. *Construction by the Sudder Dewanny Adawlut; 15th June,* 1815. Regulation XXIII, 1814, Section XLIX, Clause II, prescribes that the moonsiffs shall be entitled to receive the full value of the stampt paper on which the plaint may have been written in every suit that may be adjusted before them by razeenamah; and Regulation XXVI, 1814, Section XXV, Clause I, confirming the rule contained in the present section, provides for the whole, or part of it, being paid to the party who, by filing the razeenamah, may have entitled himself to it: doubts having, however, arisen, if Government were to be twice charged with the value of the stampt paper, in cases adjusted by razeenamah, according to the interpretation of the rules above quoted; the Sudder Dewanny Adawlut determined, that such interpretation was perfectly correct.—*Extract of a reply from Government to the Sudder Dewanny Adawlut, dated 29th April,* 1814, *and circulated on the 2d June,* 1814, *as to the mode in which the institution fee, (or stamp duty) is to be refunded, under the provisions of the existing Regulations.*—" The Sudder Dewanny Adawlut is requested to issue a circular order to the courts of judicature, authorizing them to apply to the collectors to pay the whole, or a moiety, of the value of stampt paper (on plaints instituted subsequently to the 1st May, 1814, which may be adjusted by razeenamah) to the plaintiffs entitled to receive it in each case; and that corresponding instructions will be issued to the Board of Revenue and Board of Commissioners."

(*n*) Parts of this Clause as relate to moonsiffs, sudder aumeens, or native commissioners, have been rescinded by Regulation XXIII, 1814, Section II: see other provisions in lieu of them in Section XLIX, of the same Regulation.

(*o*) The office of an assistant judge in the zillah and city courts, has been abolished since the 1st February, 1815. See Regulation XXIV, 1814, Section III.

(*p*) Or stamp duty substituted for the institution fee. See Regulation I, 1814, Section XIII, and Regulation XXVI, 1814, Section XXV, Clause I.

Second.

Second. In the event of the razeenamah being filed after the pleadings are completed and read, a moiety of the *institution fee* (q) shall be returned to the party who may have paid the same, or to his legal representative; and the remaining moiety, if the cause be depending before *a native commissioner*, (r) or the register of a zillah or city court, shall be paid to such officer *as provided by Sections III and IV, Regulation XLIII,* 1803; *and by Sections VII and XI, Regulation XLIX,* 1803. (s)

In what cases a moiety of the institution fee shall be returned.

(q) Or stamp duty substituted for the institution fee. See Regulation I, 1814, Section XIII, and Regulation XXVI, 1814, Section XXV, Clause I.

(r) Parts of this Clause as relate to moonsiffs, sudder aumeens, or native commissioners, have been rescinded by Regulation XXIII, 1814, Section II: see other provisions in lieu of them in Section XLIX, of the same Regulation.

(s) The rules referred to in the two last lines of this Clause, have been rescinded by Regulation I, 1814, Section II; Regulation XXIII, 1814, Section II; and Regulation XXIV, 1814, Section II: see other rules therein in place of those rescinded.

A. D. 1810. REGULATION XIV.

A REGULATION *for defining the powers of the Court of Nizamut Adawlut, in cases of pardon and mitigation of punishment; and for declaring the competency of the Courts of Circuit, to admit prisoners to bail, in certain cases, during a reference of their trials to the Nizamut Adawlut.*—PASSED *by the Governor General in Council, on the 6th July* 1810; *corresponding with the 24th Assaur* 1217 *Bengal era; the 19th Assaur* 1217 *Fusly; the 25th Assaur* 1217 *Willaity; the 4th Assaur* 1867 *Sumbut; and the 3d Jamadee-us-sanee* 1225 *Higeree.*

Preamble.

UNDER the provisions of Sections II and VII, Regulation LIII, 1803, it has appeared doubtful, whether the cases of prisoners before the court of Nizamut Adawlut, who are declared by the law officers not liable to a sentence of hudd, or kisas, under the specific rules of the Mahomedan law, but who are liable to a sentence of death under the amendments of the Mahomedan law enacted by the Regulations, and appear to the Nizamut Adawlut to be proper objects of mercy, should be submitted to the Governor General in Council, with a recommendation of mercy from the court; or whether the court of Nizamut Adawlut may itself remit or mitigate the prescribed punishment. A doubt has also been entertained, whether the judges of the courts of circuit are competent to hold to bail, prisoners charged with heinous offences, whose trials are referrible to the Nizamut Adawlut, when the judge may not concur with the law officers in the conviction of the prisoner. With a view therefore to remove all doubt, in such cases, and in those before mentioned, as well as to save the necessity of a reference to the Governor General in Council, in any case (except the trial of persons charged with crimes against the State) wherein it may appear to the judges of the Nizamut Adawlut just and proper to grant a remission, or mitigation of punishment; or to authorize a conditional offer of pardon to one or more persons supposed to be concerned in, or privy to, any crime of a heinous nature, for the purpose of discovering, apprehending, or convicting, the principal offender, or offenders, reserving at the same time to the chief executive authority a discretionary exercise of the same powers; the Governor General in Council has enacted the following rules, to be in force, as soon as promulgated, in all the provinces immediately subject to this presidency. (*t*)

(*t*) Extended to the lands comprised within the Jaghire of the late Killadar of Callenger, annexed to the zillah of Bundlecund, by Regulation 22, 1812, and to the Purgunnah of Handya, annexed to the zillah of Allahabad, by Regulation 18, 1816; subject to certain provisions. The territories and Jaghires situated on the borders of the zillah of Bundlecund, belonging to several Bondelah Chieftains, together with the tract of land situated near the town of Teroha, in the said zillah, granted as an independent jaghire to his Highness Amrut Rao, are exempt from the operation of the general Regulations; the former by Regulation 22, 1812, the latter by Regulation 7, 1816.

Provisions in existing Regulations, which require a reference from the Nizamut Adawlut to government, for obtaining a pardon, or mitigation of punishment, rescinded.
Excepting such as relate to persons charged with crimes against the State.

II. Regulation VI, 1796; Clause Fifth, Section XIII, Regulation I, 1796; Sections XIX, XX and XXI, Regulation VIII, 1803; and all other provisions in the existing Regulations, (excepting such as relate to persons charged with crimes against the State.) which require a reference from the court of Nizamut Adawlut to the Governor General in Council, for the purpose of obtaining a pardon, or mitigation of punishment, to persons charged with, or convicted of, any criminal offence, are hereby rescinded.

In what cases the court of Nizamut Adawlut may grant a remission, or mitigation of punishment, in trials before that court.

III. In all criminal trials before the court of Nizamut Adawlut (except for crimes against the State, in which cases the proceedings held upon the trial are required by Section V, Regulation IV, 1799; and Section V, Regulation XX, 1803; to be submitted, with the sentence of the court, for the orders of government,) if the futwa of the law officers of the Nizamut Adawlut, or the sentence of an assembly of hill chiefs in zillah Boglepore, (held under the provisions of Regulation I, 1796,) shall declare a prisoner, or prisoners, liable to a more severe punishment, than on due consideration of the evidence, and all the circumstances of the case, may appear to the court of Nizamut Adawlut, to be just; or if a prisoner, or prisoners, (not charged with a crime against the State) shall in any case before the court of Nizamut Adawlut under the provisions of the Laws and Regulations in force, be liable to a more severe punishment, than may appear to the court equitable, though not specifically declared by the futwa of the law officers, or sentence of the hill chiefs in zillah Boglepore; it shall be competent to two or more judges of the court of Nizamut Adawlut to grant such remission, or mitigation of punishment, as may appear just and proper, according to the evidence and circumstances of the case, and to pass sentence accordingly; provided that in all such cases the court of Nizamut Adawlut shall record the grounds upon which a remission or mitigation of punishment may be adjudged, under the discretion hereby vested in that court; and shall communicate the same to the court of circuit (or magistrate of zillah Boglepore,) before whom the trial may have been held, with directions to cause the same to be made known, in open court, to the prisoner, or prisoners, concerned. (v)

Grounds of remission, or mitigation, to be recorded in such cases.

And to be communicated for notification to the prisoners in open court.

Powers vested in Nizamut Adawlut, by preceding section, declared

IV. The powers vested in the Nizamut Adawlut, by the preceding section shall be considered applicable to all cases in which that court may revise a sentence pas-

(v) *Construction by the Nizamut Adawlut; 3d September*, 1812.—The court consider themselves empowered under this section, to grant a remission or mitigation of punishment for any cause *personal* to the prisoner, but not from a cause, not *personal*. See sentence on the trial of Bhyroo Doss and others, wherein the prisoner Prawnkissen Seal was convicted of dacoity, but the whole punishment was remitted in consideration of his particular good conduct, during an insurrection among the prisoners in the jail at Backergunge. Proceedings of the Nizamut Adawlut; 3d September, 1812. See also Par: 19 of Resolutions of Nizamut Adawlut on report from 3d Judge, Dacca court of circuit, recorded 25th July, 1811, and Par: 11 of letter from Secretary to Government in reply—Proceedings 22d August, 1811. See also case of Himmut Sing, references from Barrelly court of circuit, recorded 7th May and 10th June, 1812. See further construction of the same provisions with regard to cases of prisoners brought to trial under Regulation 4. 1799, and Regulation 20, 1803; letter to Secretary to Government: Proceedings Nizamut Adawlut, July 16, 1812.

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sed by a court of circuit, or zillah or city magistrate, or assistant to a magistrate, in pursuance of Section XXIV, Regulation IX, 1807; or under any other provision in the Regulations. It is also declared applicable to any cases in which the court of Nizamut Adawlut, may see reason to revise a sentence passed by that court, and to remit any part of the punishment adjudged. But this discretion shall not be exercised without strong and sufficient grounds, to be recorded at large upon the proceedings of the court.

applicable to revised sentences of the courts of circuit, magistrates or assistants to the magistrates.
Also to cases in which the Nizamut Adawlut, may see reason to revise a sentence passed by that court.
Caution to be observed in the exercise of this discretion.

V. (u) *First.* In cases of a heinous nature, such as murder, robbery, and arson, when the principal offender, or offenders, may not have been apprehended and convicted; the court of Nizamut Adawlut, if it appear advisable with a view to the discovery, apprehension, or conviction, of the principal offender, or offenders, may authorize the offer of a pardon to one or more persons supposed to have been directly or indirectly concerned in, or privy to, the offence, on condition of their making a full disclosure of the whole of the facts and circumstances within their knowledge, relative to the crime committed, and the persons concerned in the perpetration of it; and on such condition being fulfilled, shall confirm the pardon so tendered by a written certificate under the seal of the court, and signature of the register, to be delivered to the party entitled thereto.

In what cases the Nizamut Adawlut may authorize the conditional offer of a pardon to one or more persons supposed to have been concerned in, or privy to a heinous offence, with a view to the discovery, apprehension, or conviction, of the principal offenders.

And pardon how to be confirmed in such cases, in fulfilment of the conditions of it.

Second. The zillah and city magistrates, and the judges of the courts of circuit, who may think it expedient to make a conditional offer of pardon, in any instance, for the purpose above stated, shall report the same, for the consideration of the court of Nizamut Adawlut, with all information obtained respecting the privity, or other criminality, of the person for whom the pardon is proposed; and so much of the circumstances of the case as may be necessary to enable the court of Nizamut Adawlut to determine upon the expediency of authorizing the conditional pardon recommended. (w)

Magistrates, and judges of circuit, how to proceed, when it may appear expedient to offer a conditional pardon for the purpose stated.

Third. No police darogah, or other native officer, shall on any occasion, or under any pretext whatever, encourage a person apprehended upon a criminal charge, to confess the same, or to make any discovery relative thereto, in expectation of obtaining thereby a pardon, or mitigation of punishment; and the zillah and city magistrates are prohibited from holding out any encouragement of this nature, with-

Police darogahs, and other native officers, prohibited from encouraging any persons to confess a criminal charge, or make any discovery relative thereto, in expectation of a pardon, or mitigation of punishment.

(u) See the Circular Orders of the Nizamut Adawlut, new edition, page 44, No. 1, relative to the cases in which a tender of pardon to accomplices is to be restricted.

(w) *Construction by the Nizamut Adawlut; 7th April,* 1814.—On a reference from the acting magistrate of Rungpore, through the Moorshedabad court of circuit, reporting that he had proclaimed an offer of pardon to any person not being a principal in a robbery which had been committed, who should discover his accomplices, and give information leading to the recovery of the plundered property, the Nizamut Adawlut determined, that they could not sanction an offer of pardon without having before them the information required by this clause, respecting the privity or other criminality of the person proposed to be pardoned. The court had before authorized a general pardon, in some instances, wherein none of the offenders had been apprehended or known. See letter to Patna court of circuit, 17th March, 1813, and to the acting magistrate of Rajeshaby, 21st January, 1813.

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And magistrates not to hold out any such encouragement, without the previous sanction of the Nizamut Adawlut, except in special cases of urgent necessity.

out obtaining the previous sanction of the Nizamut Adawlut, except in cases of an atrocious nature, and the most urgent necessity, which may not admit of such previous reference without endangering the escape of the principal offender or offenders.

Powers reserved to the Governor General in Council, to pardon any person charged with, or convicted of, a criminal offence.

What to be deemed a sufficient voucher of the order of government in such cases.

VI. Nothing contained in this, or any other Regulation, shall be understood to preclude the Governor General in Council from the exercise of the power reserved to the chief executive authority in all cases when it may appear proper, to pardon any person charged with, or convicted of, a criminal offence. In all such cases, a letter from the secretary to the government in the judicial department, addressed to the register of the Nizamut Adawlut, or to any zillah or city magistrate, or to any other local authority, shall be deemed a sufficient voucher of the pardon thereby notified, and shall be observed accordingly.

Power of instructing magistrates to admit bail in special cases, vested in courts of circuit, by Section IX, Regulation IX, 1807.

VII. By the Second Clause of Section IX, Regulation IX, 1807, the courts of circuit are empowered to instruct the zillah and city magistrates to accept sufficient bail, from persons charged with offences not bailable under the general provisions contained in the Regulations, whenever they may see special cause for so doing.

In what cases judges of circuit, may hold to bail or direct magistrates to admit to bail, prisoners, whose trials are referrible to the Nizamut Adawlut.

The judges of the courts of cricuit are further hereby declared competent to hold to bail, or to direct the magistrates to admit to bail, any prisoner or prisoners, whose trials may be referrible to the court of Nizamut Adawlut, in consequence of the judge of circuit not concurring in the futwa of the law officer, for the conviction of the prisoner.

Rule to be observed when the prisoner may not be able to find bail.

When the prisoner may not be able to find bail, in such cases the judge of circuit shall, with the least possible delay, transmit the proceedings held upon the trial, with a letter stating the grounds on which he may not concur in the futwa of the law officers, to the court of Nizamut Adawlut; and the law officers of that court shall deliver their futwa, as soon as possible after the receipt of the trial, for the early sentence, or order, of the court.

A. D. 1810. REGULATION XV.*

A REGULATION *for levying a tax on houses in certain cities and towns in the Provinces of Bengal, Behar, Orissa, and Benares.*—PASSED *by the Governor General in Council, on the 6th October 1810; corresponding with the 21st Assin 1217 Bengal era; the 23d Assin 1218 Fusly; the 22d Assin 1218 Willaity; the 8th Assin 1867 Sumbut; and the 6th Ramzan 1225 Higeree.*

Preamble.

THE Governor General in Council having resolved, with a view to the improvement of the public resources, upon extending to the several cities and principal towns in the provinces of Bengal, Behar, Orissa, and Benares, the tax which for a considerable period, has been levied on houses, situated within the town of Calcutta; the following rules have been enacted for the collection of the tax, to be in force from their promulgation.

Collectors of revenue intrusted with the collection of the tax on houses.

II. The collectors of the land revenue of the several zillahs, assisted by native officers to be appointed by them, shall be intrusted with the collection of the tax on houses.

Board of Revenue and Board of Commissioners invested with a general control.

III. The Board of Revenue and Board of Commissioners respectively, shall be invested with a general control over the collectors in the discharge of the duties intrusted to them, by this Regulation.

What cities and towns subject to the tax, and how limits are to be fixed.

IV. All cities and towns, in which a collector of the land revenue is stationed, shall be subject to this impost in the first instance, and the limits of such cities and towns, shall be the same as those fixed under Regulation X, 1810, for the town duties

The tax shall extend to the Suburbs of Calcutta to be collected by the collector of the 24-Purgunnahs.

V. This tax shall also extend to the Suburbs of Calcutta, as defined in Clause Second, Section XXVIII, Regulation X, 1810, and shall be levied therein under the superintendence of the collector of the 24-Purgunnahs.

All religious edifices exempted from the tax.

VI. *First.* All religious edifices are hereby declared to be exempt from the payment of the tax on houses.

Houses &c. of the military within the limits of military cantonments, exempted from the tax.

Second. All houses, bungalows, or other buildings, situated within the limits of the military cantonments, and occupied by the European and native officers, or by the soldiers and sepoys of His Majesty's and the Company's army, shall be exempted from the payment of the tax established by this Regulation; but this exemption shall not be construed to extend to other houses or to shops, situated in cantonments within the limits of cities and towns subject to the tax.

* The whole of this Regulation has been rescinded by Regulation VII, 1812, Section II.

VII.

Native assessors to be appointed with salaries.

VII. *First.* A native assessor or assessors, as may be deemed convenient and proper, shall be appointed in each city and town, and in the Suburbs of Calcutta by the collector, subject to the approbation of the Board of Revenue and Board of Commissioners respectively, to adjust the assessment on the houses, in conformity to the rules established by the present Regulation, with such salary as government on the report of those Boards respectively may think proper to allow.

Native receivers to be appointed to realize the tax, who shall be remunerated by a commission on their receipts, and shall give security.

Second. In like manner a separate native receiver or receivers, as may be deemed convenient and proper, shall be appointed by the collectors, subject to the approval of the Board of Revenue and Board of Commissioners respectively, to realize the tax according to the assessment, which may be annually fixed under the present Regulation. Receivers so appointed shall be remunerated by such commission on their actual receipts, as the Governor General in Council on the report of the abovementioned Boards may think proper to grant: persons appointed under this Regulation to the office of receiver of the tax, shall give security (mal-zamin) to the amount of a fourth part of their computed annual collections.

Cities and towns to be divided into wards.

Third. Whether there be one or more assessor and receiver in the different cities, towns, &c. to which the provisions of this Regulation are applicable; the same shall be divided into wards according to the extent and population of the different quarters; and the houses of the several streets or bazars in each ward shall be numbered. The collectors in carrying this arrangement into effect, are required to adhere as closely as the nature of the case will admit, to the division already made of such places into police thannahs or wards.

Assessors and receivers to take the following oath.

Fourth. The assessors and receivers respectively of the house tax, previously to entering upon the execution of their duties, shall take and subscribe the following oath before the collector.

Oath.

"I A. B. appointed to assess (or collect) the house tax for the year ———, in division (or ward,) No. ———, of the city or town of ————, swear, that I will assess (or collect) the tax on houses fairly and impartially according to the rules prescribed in Regulation XV, 1810, and that I will render a true account of the same, to the collector of zillah ———— ."

Rule as to persons exempted from taking oaths.

Fifth. If the assessor or receiver should be of a rank or cast to entitle him to be exempted from taking an oath, he shall make and subscribe a solemn declaration to the same effect.

Description of houses subject to the tax and rate of assessment.

Sixth. Dwelling houses of every description, with the exception of shops, whether of straw, mud, brick or stone, or whatever be the materials of which they may be constructed, shall respectively be assessed at the rate of five per cent on the annual rent, which they may yield to the proprietor. In cases in which such

houses

houses may be occupied by the proprietors themselves, or in which no rent may be received for them from the occupants, the tax shall be adjusted from a consideration of the rent actually paid for other houses of the same size and description in the neighbourhood.

Seventh. Houses occupied as shops, that is, for the sale of goods, whether by wholesale or retail, shall be assessed at the rate of ten per cent on the annual rent which they may yield to the proprietor: and in cases in which such houses may be occupied by the proprietors themselves, or in which no rent may be received from the occupant, the tax shall be adjusted in the manner stated in the preceding clause, with the difference established by this provision in regard to the rate of assessment on shops.

Houses occupied as shops for the sale of goods, how to be assessed.

Eighth. No tax whatever shall be levied on account of empty houses. The proprietors however in order to entitle themselves to this exemption, shall report the case, as often as it may occur, to the collector, who after making such enquiries as he may deem necessary through the assessor or receiver, or through any other channel, with the view of ascertaining whether the house is actually vacant or not, will decide whether the proprietor is justly entitled to the exemption claimed from the payment of the tax or otherwise. Houses exempted under this rule from the payment of the tax, shall be of course liable to be re-assessed, whenever they may be again occupied.

No tax to be levied on empty houses.

VIII. As soon as the assessment of a city or town shall have been completed; the collector shall furnish an abstract statement of it, with such further information on the subject as may be requisite, or be called for, to the Board of Revenue or to the Board of Commissioners for their approbation; and upon the assessment being generally approved by those Boards respectively, the collection of the tax shall be commenced.

Collectors to furnish abstract statements of assessment, for the approval of the Board of Revenue or Board of Commissioners respectively.

IX. The collector, with the aid of the assessor, shall annually revise the assessment, taking the former assessment as the basis of the new one, and making such alterations as may appear either from the improvement or decline in the value of the houses or shops to be just and proper; and all such revised assessments shall be submitted for the sanction of the Board of Revenue and Board of Commissioners respectively.

Annual revisions of the assessments to be made and submitted for the sanction of the Boards respectively.

X. *First.* Any person who may be dissatisfied with the assessment fixed on his habitation or shop by the assessor, shall in the first instance represent the circumstance to the collector, who will modify the assessment if it appears to him necessary and proper.

How persons dissatisfied with the assessment shall proceed.

Second. Should the collector refuse to reduce the assessment, or the party remain dissatisfied with his proceedings, he shall be allowed an appeal to the judge; and

May appeal to the judge should they be dissatisfied with the collector's decision.

and the judge after a summary investigation, shall either confirm or modify the assessment as may appear to be equitable.

Judges decision to be final, except in particular cases.

Third. The decision of the judge shall be considered final, excepting in cases in which particular circumstances may appear to the superior courts to render the admission of a special appeal necessary.

Judges may impose fines in cases of groundless or litigious appeals.

XI. To discourage litigious appeals, the judges are hereby authorized to impose a fine, according to the circumstances of the case, and to the condition of the party, on persons whose objections to the assessment may prove on investigation, to be evidently groundless, and litigious.

Tax to be collected quarterly, and receipts to be granted, signed by the collector, who may levy the amount by distraint, should payment be refused or evaded.

XII. *First.* The tax shall be collected quarterly by the native receiver, who shall tender a receipt signed by the collector to the occupant of the house or shop for the amount of the quarterly assessment payable by him. Should the payment be refused or evaded; the receiver shall report the circumstance to the collector, who is hereby empowered, after satisfying himself of the truth of the report of the receiver, to issue his warrant, to levy the arrear by distress of the property of the occupant or proprietor. In cases of this nature, the personal effects of the occupant shall in the first instance be alone liable to be sold for the recovery of the arrear of tax; but if the proceeds of the sale of such effects be insufficient for the discharge of the demand, the residue shall be recovered by the distress and sale of the goods, and chattels of the proprietor, should he fail to discharge the demand, on notice to do so, in five days, which in such cases is to be issued to him by the receiver. The principle of this rule is of course to be observed in cases in which the tenant and proprietor may be the same person.

Under what rules such distraints are to be conducted.

Second. The distraint authorized in the preceding clause, shall be conducted under the several rules and restrictions prescribed in the Regulations in regard to distraints for arrears of rent, as far as the same may be applicable; and any person aggrieved thereby will be entitled to redress by an action for damages against the assessor in the dewanny adawlut; and any native receiver who may be guilty of any improper, or undue exercise of the power vested in him by this section, or of any undue exaction whatever, contrary to this Regulation, will be liable in the first instance to dismission from his office under the provisions of Regulation V, 1804; and Regulation VIII, 1809.

Collectors allowed commission of 5 per cent on the net amount realized.

XIII. The collectors shall be allowed a commission of five per cent on the amount of the tax realized by them after defraying the necessary charges of the establishments which they may be authorized to entertain.

Complaints against the collectors to be proceeded upon in the same

XIV. Complaints and suits against the collectors for acts done by them under this Regulation, shall be proceeded upon in the same manner as if the acts complained

plained of had been done by them in their capacity of collectors of the land revenue.

ner as those against [illegible] lectors of revenue.

XV. As the assessors and receivers will be furnished with an adequate number of peons from the establishment of the collector, no person shall be liable to any charge in the performance of the duties of those officers respectively; but whenever the collector may be under the necessity of issuing against a defaulter the process mentioned in Section XII of this Regulation, such defaulter shall be liable to the ordinary charge of tullubana, on account of any extra peons employed in the execution of the said process. No person shall be subject to arrest, detention, or confinement, but under processes issuing from the courts of judicature.

No person liable [illegible] charge for peons [illegible] in the execution of [illegible] cess under Section [illegible]

No person [illegible] or [illegible] process [illegible] courts of [illegible]

XVI. Any native officer proved to the satisfaction of the collector to have been guilty of a breach of the rule contained in the foregoing section, shall be liable to be dismissed from his employment. It is moreover declared, that complaints against native officers employed in the collection of the house tax for undue exactions, shall be cognizable by the magistrates; and any such native officer on being convicted before a magistrate of having exacted, or attempted to exact any tullubana, excepting such as is expressly authorized by the foregoing section, or fee or pecuniary consideration, under any plea or pretence whatever; shall be liable to be sentenced to fine and imprisonment, or to corporal punishment (excepting the assessor and receiver who shall in no instance be subjected to that punishment) according to the nature and circumstances of the case, and the condition in life of the offender, to the full extent of the powers vested in the magistrate, by Section XIX, of Regulation IX, 1807. The party aggrieved shall at the same time be at liberty to prosecute the offender for damages in the dewanny adawlut.

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A. D. 1810. REGULATION XVI.

A REGULATION *to amend the existing rules for the appointment of zillah and city Magistrates; to provide for the appointment of joint and assistant Magistrates; and to alter the provisions in force for the payment of a fixed reward on the conviction of public offenders.*—PASSED *by the Governor General in Council, on the 9th October* 1810; *corresponding with the 24th Assin* 1217 *Bengal era; the 26th Assin* 1218 *Fusly; the 25th Assin* 1218 *Willaity; the 12th Assin* 1867 *Sumbut; and the 9th Ramzan* 1225 *Higeree.*

Preamble.

BY the rules in force for the appointment of the zillah and city magistrates, it is enacted, that the judges of the civil courts, in the several zillahs and cities, shall hold the office of magistrate of the zillah or city, under their respective jurisdictions. It has however, in some instances, been found expedient, to appoint a distinct officer to execute the duty of magistrate. It has also been considered advisable to vest the magistrates of certain zillahs, with concurrent authority in contiguous or other jurisdictions, as joint magistrates, for the purpose of giving effect to the measures which have been adopted for the discovery and apprehension of robbers, and other public offenders. And it is expected, that in particular districts, the police may be improved, and the discharge of the general duties of the office of magistrate essentially promoted, by the occasional appointment of an assistant magistrate. For these purposes, and to obviate objections which have arisen to the present system of granting a fixed reward for the discovery and apprehension of public offenders, payable on conviction; as well as to provide more effectually for the remuneration of actual service, rendered in the discovery or apprehension of offenders against the public peace, when no specific reward may have been offered for the performance of such service, the Governor General in Council has enacted the following rules, to be in force as soon as promulgated, throughout all the provinces immediately subordinate to the presidency of Fort William. (*x*)

Sections II and III, Regulation IX, 1793, Sections II and III, Regu-

II. *First.* Such part of Sections II and III, Regulation IX, 1793, Sections II and III, Regulation XVI, 1795, and Sections II and III, Regulation VI, 1803, or of

(*x*) Extended to the lands comprised within the Jaghire of the late Killadar of Callenger, annexed to the zillah of Bundlecund, by Regulation XXII, 1812, and to the Purgunnah of Handya, annexed to the zillah of Allahabad, by Regulation XVIII, 1816; subject to certain provisions. The territories and jaghires situated on the borders of the zillah of Bundlecund, belonging to several Bondelah Chieftains, together with the tract of land situated near the town of Teroha, in the said zillah, granted as an independent jaghire to His Highness Amrut Rao, are exempt from the operation of the general Regulations; the former by Regulation XXII, 1812, the latter by Regulation VII, 1816.

any

tion XVI, 1795, and sections II and III, Regulation VI, 1803, rescinded.

any other Regulation in force, whereby it is enacted that the judges of the civil courts, in the several zillahs and cities, shall hold the office of magistrate of the zillah, or city, under their respective jurisdictions, and that the special jurisdiction of the several magistrates shall extend throughout the districts and places included in, or annexed to, the zillah or city, in which they are respectively stationed, is hereby declared to have been and to be subject to the following modification.

Governor General in Council, may appoint any person, not being judge of the civil court, to hold the office of zillah or city magistrate, and may direct whether the judge of the civil court shall exercise concurrent authority, or not, as joint magistrate.

Second. Whenever it is considered expedient to appoint a person, not being the judge of the civil court of any zillah, or city, to hold the office of magistrate in such zillah or city, or in any part thereof, the Governor General in Council will, as heretofore, make such distinct appointment to the office of magistrate; and direct whether the judge of the civil court shall, or shall not, exercise a concurrent authority as joint magistrate.

Foregoing provision applicable to Superintendants of police.

Third. The foregoing provision shall be considered applicable to the Superintendant of police for the divisions of Calcutta, Dacca, Moorshedabad and Patna, and to the Superintendant of police for the divisions of Benares and Bareilly, whenever the Governor General in Council may deem it advisable to invest either of those officers with the office of magistrate in any zillah or city, or in any part thereof.

Concurrent jurisdiction vested in zillah, and city magistrates, by existing Regulations.

III. A concurrent jurisdiction is vested in the several zillah and city magistrates, and their police officers, in certain cases, by Section XVI, Regulation XXII, 1793; Section XV, Regulation XVII, 1795; and Section XVI, Regulation XXXV, 1803.

Further provision for investing the magistrate of any zillah or city, with general concurrent authority, in contiguous or other jurisdictions.

It is hereby further declared, that the Governor General in Council, whenever he may deem it advisable, will as heretofore, invest the magistrate of any zillah or city, with a general concurrent authority as joint magistrate, in any contiguous or other jurisdiction or jurisdictions; or in any part thereof.

Rule for appointment of an assistant magistrate, when necessary, in any zillah or city.

IV. Whenever it may appear necessary for the dispatch of public business, or for any purpose of police, or otherwise, to appoint an assistant magistrate, in any zillah or city, or in any part thereof, it shall be competent to the Governor General in Council, to make such appointment under the provisions contained in this Regulation.

Oath to be taken by assistant magistrates, under this Regulation.

V. All persons appointed to perform the duties of assistant magistrate, under this Regulation, shall, previously to entering upon the execution of such duties, take and subscribe the oath prescribed by the Regulations in force, for the office of magistrate, (with such verbal alterations only as may be consonant to the nature of the appointment,) before the Governor General in Council, or any court, or officer, whom he may commission to administer it.

By what Regulations, magistrates, joint magistrates, and assistant ma-

VI. Any person appointed to the exclusive charge of the office of zillah, or city, magistrate, under Section II, of this Regulation, will of course, be guided by the Regulations

Regulations in force for the discharge of the duties of that office. Persons appointed to the office of joint magistrate, or that of assistant magistrate, shall also be guided by the general Regulations, as far as the same may be applicable to their respective duties; and for the due execution of such duties, are hereby declared to be invested with the same powers, as by the Regulations are vested in the zillah and city magistrates.

gistrates, appointed under preceding sections, to be guided.

VII. The special duties to be performed by joint and assistant magistrates, under the powers vested in them by the preceding section, and the Regulations therein referred to, will be determined by the orders of government on their respective appointments. But in all matters relating to practice and form, as well as in all points not specifically provided for by this, or any other Regulation, the joint and assistant magistrates, shall be guided by the instructions of the court of Nizamut Adawlut.

Special duties of joint and assistant magistrates to be determined by the orders of government on their appointment.

In what cases to be guided by the instructions of the court of Nizamut Adawlut.

VIII. All process issued by a joint, or assistant magistrate, shall be under his official seal and signature; and shall be executed by the officers employed under the joint, or assistant magistrate, or by those of the zillah, or city magistrate, as circumstances may direct; and may appear most conducive to the public service. The several zillah and city magistrates, their police officers, and all other persons acting under them, are required to aid and support the joint and assistant magistrates, who may be appointed under the provisions of this Regulation, in the execution of any process issued by them, under their official seals and signatures; and resistance to any process so issued is hereby declared to be punishable, in like manner as provided by the Regulations, for resistance to the process of a zillah or city magistrate.

Process of a joint or assistant magistrate, under what seal, and in what manner to be issued.

Aid and support to be given by the zillah and city magistrates, and their officers in the execution of such process.

Resistance to such process how punishable.

IX. Assistant magistrates, (when not acting as magistrates, in the absence of the zillah or city magistrate,) shall be considered subordinate to the latter, in the general discharge of their official duties, as far as may be consistent with the provisions contained in this Regulation. In all cases of a difference of opinion between the zillah or city magistrate, and an assistant magistrate, the latter shall conform to the directions of the former, until a reference can be made to the court of circuit, court of Nizamut Adawlut, or Governor General in Council, (according to the circumstances of the case) for a determination upon the subject. But it is not intended that any appeal should lie to the magistrate from the sentences of an assistant magistrate, whether for punishment, or acquittal; or from the orders of an assistant magistrate for the commitment of prisoners or holding them to bail to take their trial before the court of circuit; the assistant magistrate being vested with the full powers of magistrate in all such cases, within his jurisdiction; and

How far assistant magistrates, to be considered subordinate to magistrates, in the general discharge of their duties.

his

his proceedings therefore being open to the regular controul of the courts of circuit, and court of Nizamut Adawlut.

In what cases assistant magistrates may correspond directly with Governor General in Council, Nizamut Adawlut, courts of circuit, and other authorities.

X. Assistant magistrates, when not stationed at the same place with the zillah, or city magistrate, are authorized, in all cases requiring dispatch, to correspond directly with the Governor General in Council, the court of Nizamut Adawlut, the courts of circuit, or other public authorities. But all monthly and other periodical reports, or accounts, which may be required from an assistant magistrate, by the Regulations, or by the orders of government, or court of Nizamut Adawlut, and generally all official communications which an assistant magistrate may have to make to any superior authority, and which may not require immediate dispatch, without passing through the zillah, or city magistrate, shall be transmitted through the channel of the latter, provided he be not absent from his jurisdiction.

Police and other establishments of officers to continue under controul of the zillah or city magistrate, when not placed under immediate authority of a joint, or assistant magistrate.

But to obey orders of joint and assistant magistrates, and furnish all information required from them.

XI. The police and other establishments of native officers, employed under a zillah or city magistrate, and not ordered to be placed under the immediate authority of a joint, or assistant magistrate, will continue under the usual controul of the zillah or city magistrate. But all native officers so employed, are directed to furnish any joint or assistant magistrate, having authority over them under this Regulation, with every information required from them; as well as generally to obey all orders issued to them by such joint or assistant magistrate, on pain, in case of neglect or failure, of being fined, suspended, or dismissed from office under the authority or at the representation of such joint or assistant magistrate, according to the provisions established by the general Regulations for the punishment of offences of that description. The Governor General in Council, further reserves to himself a discretion of placing any part of the police, or other public establishments, under the immediate controul of a joint or assistant magistrate, when it may appear expedient, subject to the rules prescribed by Sections V, VI, VII and IX, Regulation VIII, 1809. (y)

Power reserved to Governor General in Council, of placing any part of the public establishments under the immediate controul of a joint or assistant magistrate.

(y) The rules prescribed in Regulation VIII, 1809, and referred to in this section, for the appointment, removal, or suspension, of the native officers of the zillah and city courts, have been modified by Regulation XVII, 1816, Section VI; the nature of which modification will be seen on references to both those Regulations. *Constructions by the Nizamut Adawlut.* 1. A difference of opinion happened between the magistrate of Cawnpore and the joint magistrate of Allahabad and Cawnpore, as to the competency of the latter to comply, of his own authority, with an application from the police darogah of Bindky for leave of absence: the Nizamut Adawlut determined, that as it did not appear from the papers transmitted by the magistrate of Cawnpore, that the police establishment of the thannah in question, or of any other thannah, within the limits of the joint magistrate's jurisdiction, has been placed, by order of Government, under his immediate authority, inconformity with this section, that, therefore, the whole of the native officers composing those establishments, continue, as usual, under the control of the magistrate of the district, and that the joint magistrate exceeded his competency in the instance referred to.—*8th June*, 1815.—2. A magistrate must be considered to possess the power under the Regulations of granting leave of absence to a police officer not placed by the orders of Government under the immediate control of a joint magistrate, without previous reference to the latter; but with respect to the propriety of exercising such power, the court observe, that it must depend on the circumstances of each case; and with the view of obviating any inconvenience which might arise, they are of opinion, that the application in such cases should be submitted through the channel of the joint magistrate, to enable him, in forwarding it to the magistrate, to state any objections which he may have to offer against a compliance. *24th January*, 1816.

XII. The provision contained in the preceding section shall likewise be considered applicable to all cases in which the Governor General in Council, may deem it expedient to place any of the police, or other public establishments, under the immediate controul of the Superintendant of police for the divisions of Calcutta, Dacca, Moorshedabad, and Patna, or the Superintendant of police for the divisions of Benares and Bareilly, who by Regulations X, 1808, and VIII, 1810, possesses a concurrent jurisdiction, with the several magistrates, in the zillahs and cities of the above divisions respectively. (z)

Provision in preceding section applicable to any public establishments which the Governor General in Council may deem it expedient to place under the controul of the Superintendants of police.

XIII. Section XXIV, Regulation IX, 1793, extended to the province of Benares, by Section IV, Regulation XVI, 1795; and Section XXIII, Regulation VI, 1803, whereby the magistrates were authorized to give a reward of ten sicca rupees for every dekoit apprehended, and delivered into their custody, to be paid upon the conviction of the offender, are hereby rescinded.

Section XXIV, Regulation IX, 1793, and Section XXIII, Regulation VI, 1803, rescinded.

XIV. Such part of Section XVIII, Regulation XXII, 1793; Section XVII, Regulation XVII, 1795; Section XVIII, Regulation XXXV, 1803; and Section XIII, Regulation XIV, 1807, or of any other Regulation in force, as authorizes the payment of a reward of ten rupees to the police darogahs, cutwals, or other police officers, by whom a robber or thief may be apprehended, to be paid on the conviction of the offender, is also hereby rescinded.

Part of Section XVIII, Regulation XXII, 1793, Section XVII, Regulation XVII, 1795, Section XVIII, Regulation XXXV, 1803, and Section XIII, Regulation XIV, 1807, also rescinded.

XV. (a) Rewards for the apprehension of proclaimed robbers, which may have been sanctioned by the court of Nizamut Adawlut, or by the Governor General in Council, in pursuance of Section III, Regulation IX, 1808, will be payable, as therein provided, on the delivery of the person proclaimed to the zillah or city magistrate, by whom the proclamation may have been issued, or to any police darogah within the jurisdiction of such magistrate. It is hereby further declared, that if the person so proclaimed, be apprehended in any other jurisdiction, and be delivered up to the magistrate of the jurisdiction in which he may be apprehended, or to any police darogah in such jurisdiction, the reward advertised shall be payable on such delivery, in like manner as if the proclaimed person had been delivered up to the magistrate, by whom the proclamation was issued.

Rule for payment of rewards for apprehension of proclaimed robbers, in pursuance of Section III, Regulation IX, 1808.

XVI. In cases of gang robbery, murder, or other heinous crime, when the offenders may not be known, and consequently it may not be practicable to proceed a-

Magistrates how to proceed when it may appear advisable to offer a

(z) The Superintendants of police are authorized to assume exclusive charge of any thannah or thannahs, without awaiting any specific orders from Government; and are competent to punish police officers for misconduct. See Regulation XVII, 1816, Sections XI and XII.

(a) See the provisions of Regulation XVII, 1816, Section XIV, Clauses II and III, and Section XV, relative to the offer of rewards, or pecuniary compensations, for the re-apprehension of individuals who may have escaped from custody; or to police officers, or other persons, for particularly meritorious conduct, or for services rendered to the police.

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reward for the discovery of unknown offenders in cases of magnitude.

gainst them by proclamation, in pursuance of Section III, Regulation IX, 1808, if it appear advisable to the magistrate of the jurisdiction in which the crime may be committed, to offer a reward for the discovery of the offender, or offenders, he shall report the same with a statement of the circumstances of the case, to the court of circuit of the division, and shall specify the reward which he may judge sufficient.

Discretion vested in the courts of circuit in such cases.

The court of circuit, on consideration of such report, if it appear proper to offer a reward, may authorize the same to such amount, as shall be deemed sufficient, not exceeding, in any case, the sum of one hundred sicca rupees for a sirdar, or leader of a gang, and twenty rupees for each of the inferior offenders, that may be discovered, and apprehended in consequence. In any case which may appear to the court of circuit, to require a larger reward, the magistrate's report shall be forwarded by the court of circuit, to the court of Nizamut Adawlut, with their opinion of the reward that should be offered; and the court of Nizamut Adawlut may authorize such reward, as shall appear sufficient, not exceeding the sum of five hundred sicca rupees, for a sirdar, or leader, and one hundred rupees for each of the inferior offenders.

And in the court of Nizamut Adawlut.

In what cases a report to be made for the orders of government.

If these rewards appear to be, in any case, insufficient, the court of Nizamut Adawlut shall report the same for the consideration and orders of government.

Rewards sanctioned under the preceding section, when payable.

XVII. All specific rewards which may have been duly sanctioned by the courts of circuit, the court of Nizamut Adawlut, or the Governor General in Council, under the preceding section, shall be payable on the conviction of the offender or offenders, before the court of circuit.

In what cases the courts of circuit may order payment, in whole, or in part, without conviction of the persons apprehended.

The courts of circuit are also hereby empowered to direct the payment of any part of the specific rewards authorized, although the persons apprehended may not be convicted of the crimes charged against them, if from proof of their notorious bad character, and the whole of the evidence, there appear to be ground of presumption, that the information given against the prisoners, was well-founded, although there may not be sufficient proof for conviction.

In what cases the courts of circuit may also withhold payment of the rewards offered, under preceding section, notwithstanding the conviction of the persons apprehended.

Provided further, that it shall be competent to the court of circuit to withhold, and prohibit the payment of the whole, or any part, of the specific rewards, offered under the preceding section, although the persons informed against and apprehended may be convicted, if it should appear on the trial, that any improper means have been taken by the informer with a view to the conviction of the accused, or that the latter has suffered any mal-treatment from the former, or from any person under his influence.

Authority vested in the courts of circuit to direct a remuneration for meritorious service by police officers and others, in the discovery, or apprehension of public offenders, when no specific

XVIII. In cases wherein any meritorious service may have been rendered by police officers or others, in the apprehension, or discovery, of public offenders, for whom no specific reward may be payable to the person or persons who have performed such meritorious service, the courts of circuit on due consideration of the

service

service rendered, the exertions made, and any expense incurred, in the performance of it, are authorized to direct the payment of such remuneration as may be considered adequate, not exceeding the sum of one hundred rupees for a sirdar, and ten rupees for an accomplice. If a larger reward be deemed proper, a report of the case shall be made to the court of Nizamut Adawlut, who are authorized to direct the payment of any sum not exceeding five hundred sicca rupees: if, in any case, it appear proper to grant a higher reward or compensation than five hundred rupees, the court of Nizamut Adawlut shall report the same for the consideration and orders of government.

reward may be payabl to them.

And in the court of Ni zamut Adawlut.

In what cases a repor to be made to govern ment.

A. D. 1810. REGULATION XVII.

A REGULATION *for modifying the duties imposed by Section XVIII, Regulation IX, 1810, on alimentary salt, and for providing more effectually against the illicit importation and transportation of that article.*—PASSED *by the Governor General in Council, on the 9th October* 1810; *corresponding with the 24th Assin* 1217 *Bengal era; the 26th Assin* 1218 *Fusly; the 25th Assin* 1218 *Willaity; the 12th Assin* 1867 *Sumbut; and the 9th Ramzan* 1225 *Higeree.*

Preamble.

WHEREAS it has been deemed advisable to modify the duties imposed on alimentary salt, by Section XVIII, Regulation IX, 1810; and to provide more effectually against the illicit importation and transportation of that article in consequence of the abolition of the internal custom houses in the ceded and conquered provinces, the Governor General in Council has been pleased to enact the following rules, which are to be in force from the date of their promulgation.

Rates of duty imposed on salt in lieu of those imposed by Section XVIII, Regulation IX, 1810.

II. In lieu of the duties imposed by Clause Second, Section XVIII, Regulation IX, 1810, on alimentary salt, duties shall be levied on all salt, not being salt purchased at the Company's sales in Calcutta, whether the produce of the British territories or of any foreign State, on the importation of such salt into, or on the transportation of such salt through, any part of the ceded and conquered provinces, and on the importation of such salt which may not have previously paid the established duty into the province of Benares, at the following rates:

On Lahoree salt, - - - Saumer ditto, - - - - - - - Doodwana ditto, - - - - - -	One rupee per maund.
On Balumba salt, - - - - - - - - Bararee ditto, - - - - - -	Twelve annas per maund.
On Salumba salt, - - - - - - Furrah ditto, - - - - - - -	Eight annas per maund.
On any other alimentary salt, excepting salt purchased at the Company's sales in Calcutta.	Four annas per maund.

Confiscation of boats and cattle used in the carriage of smuggled salt.

III. In addition to the penalty of confiscation of the salt imposed by Clause Third, Section XVIII, Regulation IX, 1810, it is hereby declared, that the boats,

carts,

carts, bullocks, buffaloes, camels, horses, mules and asses, used in the conveyance of such salt, shall be similarly liable to confiscation.

How the proceeds of confiscated boats and cattle shall be appropriated.

IV. The confiscation of the boats, carts and cattle, shall be decided in the same manner as the confiscation of the salt, and when confiscated they shall be similarly disposed of by public sale, and the proceeds shall be appropriated in the same mode as the proceeds of the confiscated salt.

Penalty on native officers of custom houses for connivance at the smuggling of salt.

V. All native officers employed under any custom house in the ceded and conquered provinces, shall on conviction to the satisfaction of the Board of Commissioners (*b*) of having connived at the importation or transportation of any salt unaccompanied by a rowannah, be liable to a fine not exceeding six months salary, such fine to be enforced by the civil courts in the mode prescribed for the execution of decrees of court on production through the pleader for government of an attested copy of the order of the Board (*b*) imposing such fine.

Officers of government to assist in the seizure of smuggled salt.

VI. Darogahs of police and tehseeldars are hereby authorized and required, on application from any of the officers of the department of customs, or on information in writing from individuals, to seize all salt which may be liable to confiscation under Clause Third, Section XVIII, Regulation IX, 1810, in consequence of its not being accompanied by a rowannah, and shall receive on the confiscation of such salt the same rewards as are allowed by Section XXXIII, Regulation IX, *1810*.

How seizures made by such officers shall be proceeded with.

VII. Such officers shall within twenty-four hours, after making such seizure of salt, communicate the seizure with a full report of all circumstances connected with it to the authority under which they are placed, and any magistrate or collector of revenue to whom any such seizure may be thus communicated, shall immediately transmit the report of the local officers to the Board of Commissioners, (*b*) who will proceed to determine on the confiscation, under the authority vested in them by Section XXXIII, Regulation IX, 1810.

Rule respecting the collection of the town duties at certain cities and towns.

VIII. In modification of the rules contained in Regulation X, 1810, it is hereby enacted, that the town duties at Benares, Moorshedabad, Patna, Dacca, Agra, Furruckabad, Allahabad, Hooghly, Islamabad, Mirzapore, Cawnpore and Meerut, shall be levied by the collectors and deputy collectors of government customs at those stations respectively, and not by the collectors of the land revenue.

(*b*) Or of the Commissioner in Behar and Benares, constituted under Regulation I, 1816, if occurring in the latter province.

A. D. 1810. REGULATION XVIII.

A REGULATION *for the collection of the duties on pilgrims at Allahabad.*—PASSED *by the Governor General in Council, on the 16th October 1810; corresponding with the 1st Kautick 1217 Bengal era; the 4th Kautick 1218 Fusly; the 2d Kautick 1218 Willaity; the 4th Kautick 1867 Sumbut; and the 16th Ramzan 1225 Higeree.*

Preamble.

WHEREAS it has been deemed expedient to establish specific rules for the better prevention of all abuses in the collection of the duties on pilgrims at Allahabad, the following rules have been enacted by the Governor General in Council, to be in force from their promulgation.

Rates of duty on pilgrims at Allahabad.

II. *First.* The duties hitherto paid by pilgrims resorting to the conflux of the rivers Ganges and Jumna at Allahabad, shall continue to be levied at the following rates:—

On every pilgrim on foot, - - - - -	One rupee.
On every pilgrim with a horse, or palankeen, or carriage of any description, ...	Two rupees.
On every pilgrim with a camel, ...	Three ditto.
On every pilgrim with an elephant, ...	Twenty ditto.

All other duties not authorized by this Regulation, strictly prohibited.

Second. All other duties, fees, or gratuities at the ghaut, within the fort, or at any other place, whether demanded in the name of government or for the benefit of individuals, are hereby strictly prohibited.

The pilgrims to be furnished with licenses.

III. Every pilgrim, on application to the collector of the land revenue at Allahabad, shall be furnished with a license entitling him to perform the usual religious ceremonies, and no person shall be admitted to the performance of such ceremonies until he shall have furnished himself with such license.

Exempted classes to be furnished with maafee chitties.

IV. The exemption from duty hitherto allowed to the inhabitants of the town of Allahabad and of its suburbs, and to the Hindoos in the Honorable Company's army, is hereby confirmed. But with a view to obviate the abuses to which this exemption is liable, every such person shall be furnished with a license of exemption, or maafee chittee, on application to the collector, and shall not be entitled to admission to the performance of the religious ceremonies until he shall have furnished himself with such maafee chittee.

The hujams to be registered, and to enter into penal obligations.

V. No duty or tax of any kind shall be imposed upon the shaving barbers, or hujams attending at the conflux of the two rivers; but they shall be required to regis-

ter their names at the collector's office, and execute an obligation to the collector binding themselves under a penalty of fifty rupees in every instance of contravention, not to perform that part of the ceremonies which rests with them to any person who shall not have furnished himself with the prescribed license or maafee chittee.

The pilgrims to be admitted through established avenues of access.

VI. The access to the place of ablution at the conflux of the two rivers, shall be restricted to a certain number of gates or avenues, to be fixed upon in a barrier, which shall be annually established on the subsiding of the rivers from the palisades of the fort of Allahabad to the bank of the river; and no person shall be admitted through such barrier except on the production of the prescribed license or maafee chittee.

Native officers to be stationed at the avenues to prevent the access of pilgrims without licenses.

VII. Such numbers and descriptions of native officers as may be approved of by the Board of Commissioners, shall be stationed by the collector at the abovementioned barrier, whose duty it should be not to admit within the barrier any person except on the production of the prescribed license or maafee chittee.

A military force to be stationed at such avenues during the annual mela.

VIII. In addition to the aforesaid officers, a sufficient military force, in the discretion of the officer commanding the station at Allahabad, shall on application of the collector, be posted at the said barrier during the mela or principal concourse of pilgrims in the months of January and February. And it shall be the duty of the military employed on the occasion, to prevent the concourse of people from breaking through the barrier, or otherwise forcing admission.

The licenses and maafee chitties to be returned to the collector.

IX. The licenses and maafee chitties after being shewn at the place of admission, shall be delivered up to the officers who may be appointed to receive them, and shall be returned to the collector in order to their being cancelled.

Penalty on persons attempting to evade the duty.

X. All persons, who, with a view to avoid payment of the duty, shall, instead of presenting themselves at the established places of admission, attempt to cross over in boats from the opposite side of the river to the place of ablution, shall, on the fact being proved to the satisfaction of the collector, be liable to a fine of three times the prescribed duty; and if any hujam shall assist any such person in the performance of the ceremonies, such hujam shall be liable to the penalty stipulated in his engagements.

Penalty on unregistered hujams.

XI. No hujams except such as shall have entered into the obligation prescribed by Section V, shall be permitted to officiate in the ceremonies of the pilgrims; and any hujam who, without having entered into such obligation, shall be proved to the satisfaction of the magistrate to have contravened this prohibition, shall be liable to the penalty of fifty rupees for every pilgrim whom he shall be proved to have shaved, and in the event of his not being able to pay the penalty, shall be committed for three months to the dewanny jail.

A. D. 1810. REGULATION XIX.

A REGULATION *for the due appropriation of the Rents and Produce of Lands granted for the support of Mosques, Hindoo Temples, Colleges, and other purposes; for the maintenance and repair of Bridges, Serays, Kuttras and other Public Buildings; and for the custody and disposal of Nuzzool property or Escheats.*— PASSED *by the Governor General in Council, on the* 14*th December* 1810*; corresponding with the* 1*st Poose* 1217 *Bengal era; the* 4*th Poose* 1218 *Fusly; the* 2*d Poose* 1218 *Willaity; the* 3*d Poose* 1867 *Sumbut; and the* 16*th Zekada* 1225 *Higeree.*

Preamble.

WHEREAS considerable endowments have been granted in land by the preceding governments of this country, and by individuals, for the support of mosques, Hindoo temples, colleges, and for other pious and beneficial purposes; and whereas there are grounds to suppose, that the produce of such lands is in many instances appropriated, contrary to the intentions of the donors, to the personal use of the individuals in immediate charge and possession of such endowments; and whereas it is an important duty of every government to provide that all such endowments be applied according to the real intent and will of the grantor; and whereas it is moreover essential to provide for the maintenance and repair of bridges, serays, kuttras, and other buildings, which have been erected either at the expense of government or of individuals for the use and convenience of the public; and also to establish proper rules for the custody and disposal of nuzzool property, or escheats; the following rules have been enacted, to be in force from the period of their promulgation throughout the provinces immediately dependent on the presidency of Fort William. (c)

The general superintendence of lands granted for the support of mosques, &c. and of bridges, serays and other public buildings, vested in the Board of Revenue or Board of Commissioners, respectively.

II. The general superintendence of all lands granted for the support of mosques, Hindoo temples, colleges, and for other pious and beneficial purposes; and of all public buildings, such as bridges, serays, kuttras, and other edifices, is hereby vested in the Board of Revenue and Board of Commissioners, in the several districts subject to the control of those Boards respectively. (d)

(c) Extended to the lands comprised within the Jaghire of the late Killadar of Callenger, annexed to the zillah of Bundlecund, by Regulation 22, 1812. and to the Purgunnah of Handva, annexed to the zillah of Allahabad, by Regulation 18, 1816; subject to certain provisions. The territories and Jaghires situated on the borders of the zillah of Bundlecund, belonging to several Bondelah Chieftains, together with the tract of land situated near the town of Teroha, in the said zillah, granted as an independent Jaghire to His Highness Amrut Rao, are exempt from the operation of the general Regulations; the former by Regulation 22, 1812, the latter by Regulation 7, 1816.

(d) Also in the Commissioner in Behar and Benares, appointed under Regulation 1, 1816, in the several districts subject to his control.

III.

Those Boards to be careful that endowments for support of such establishments be duly appropriated, and that public edifices be duly repaired.

III. It shall be the duty of the Board of Revenue and Board of Commissioners (e) to take care that all endowments made for the maintenance of establishments of the above description, be duly appropriated to the purpose for which they were destined by the government, or individual by whom such endowments were granted. In like manner it shall be the duty of those Boards (e) to provide, with the sanction of government, for the due repair and maintenance of all public edifices which have been erected either at the expense of the former or present government or of individuals; and which either at present are or can conveniently be rendered conducive to the convenience of the community. (f)

Buildings fallen to decay or not calculated to be useful if repaired, how to be disposed of.

IV. In those cases however in which any of the buildings in question have fallen to decay and cannot from that, or other causes, be conveniently repaired, or are not calculated, if repaired, to afford any material accommodation to the public, the Boards (g) shall recommend that they be sold on the public account, or otherwise disposed of, as may appear most expedient.

Those Boards to be careful that lands or public edifices are not appropriated by individuals for private uses.

V. Under the foregoing rules it will of course be incumbent on the Board of Revenue and Board of Commissioners (g) to prevent any lands, which have been granted for the support of establishments of the above description, from being converted to the private use of individuals, or appropriated in any other mode contrary to the intent and will of the donor; and likewise to prevent all public edifices from being usurped by individuals and falling into the possession and exclusive use of private persons. (h)

Estimates of necessary repairs to be submitted to government:

VI. Whenever the Board of Revenue and Board of Commissioners (i) may be of opinion, that any of the abovementioned edifices require repair, they shall obtain the necessary estimates of the expense required for the execution of the work, and forward them to government for its approval. (j)

(e) See the last or preceding Note.

(f) So much of this section as requires, that the principal revenue authorities should provide, with the sanction of government, for the due repair and maintenance of public roads, bridges, serays and kuttras, has been rescinded by Regulation 17, 1816, Section 16. A general control over such public roads and edifices has been vested in the Superintendants of Police within the limits of their respective jurisdictions, and general rules prescribed for their and the guidance of the zillah and city magistrates, regarding the repair and maintenance of the said roads and edifices, and the erection and execution of public works generally of that description. See Sections 17, 18 and 19, of the same Regulation.

(g) Or the Commissioner in Behar and Benares appointed under Regulation 1, 1816, in the several districts subject to his control.

(h) The duty prescribed by the latter portion of this section to the principal revenue authorities, is also incumbent on the Superintendants of Police to perform, within the limits of their respective jurisdictions, under the general control vested in them by Regulation 17, 1816, Section 17: See the Note (f) to Section 3, of this Regulation.

(i) Or the Commissioner in Behar and Benares, appointed under Regulation 1, 1816, within the several districts subject to his control.

(j) So much of this section as requires, that the principal revenue authorities shall obtain the necessary estimates of the expense required for the repair of public roads, bridges, serays and kuttras, and forward them to government for approval, has been rescinded by Regulation 17, 1816, Section 16: See the Note (f) to Section 3, of this Regulation.

VII.

VII. The general superintendence of all nuzzool property or escheats is likewise hereby vested in the Board of Revenue and Board of Commissioners (*k*) respectively, who will inform themselves fully through the channel hereafter mentioned, of all property of that description, and report to government whether it should in their opinion be sold on the public account, or in what other mode it should be disposed of.

The general superintendence of nuzzool property vested in those Boards.

VIII. To enable the Board of Revenue and Board of Commissioners (*k*) the better to carry into effect the duties entrusted to them by this Regulation, local agents shall be appointed in each zillah, subject to the authority, control and orders of those Boards (*k*) respectively.

Local agents to be appointed to enable those Boards to carry into effect the duties hereby entrusted to them.

IX. The collector of the zillah shall be ex-officio one of those agents, with whom the Governor General in Council will unite such other public officers, whether in the civil, military, or medical branch of the service, as may from time to time be judged expedient.

The collector of the zillah to be ex-officio an agent with such others as may be deemed expedient.

X. Under the provisions of the present Regulation, it will of course be the duty of the agents to obtain full information from the public records, and by personal enquiries respecting all endowments, establishments, and buildings of the nature of those above described, and of all nuzzool property or escheats; and to report to the Board (*k*) to whose authority those agents are respectively subject, any instances in which they may have reason to believe that the lands or buildings are improperly appropriated; being in all cases careful not to infringe any private rights, or to occasion unnecessary trouble or vexation to individuals. (*l*)

Such agents to ascertain the particulars of all endowments, buildings, or nuzzool property, and report to the respective Boards.

XI. The said agents will further ascertain and report the names, together with other particulars, of the present trustees, managers, or superintendants of the several institutions, foundations, or establishments above described; whether under the designation of Mootuwullee or any other, and by whom and under what authority appointed or elected; and whether in conformity to the special provisions of the original endowment and appropriation by the founder, or under any general rule or maxim applicable to such institutions and foundations.

The agents to ascertain and report the names, &c. of the present trustees or managers of such institutions and by what authority appointed.

XII. The local agents will also report to the superior Boards (*m*) all vacancies and casualties which may occur, with full information of all circumstances, to enable the Boards (*m*) to judge of the pretensions of the person or persons

The agents to report to the respective Boards all vacancies or casualties which may occur with full information as to the pretensions of claimants.

(*k*) And Commissioner in Behar and Benares, appointed under Regulation 1, 1816, within the several districts subject to his control.

(*l*) The agents alluded to in this section, should report to the Superintendant of Police within whose jurisdiction they may be situated, all matters relative to the general control vested in the former over public roads, bridges, seraysand kuttras, by Regulation 17, 1816, Sections 17, 18 and 19.

(*m*) And the Commissioner in Behar and Benares, appointed under Regulation 1, 1816, within the several districts subject to his control.

claiming

claiming the trust; particularly whether the succession have been heretofore by inheritance in the line of descent; or whether the successor have been in former instances elected and by whom; or whether he have been nominated by the founder, or his heir or representative, or by any other individual patron of the foundation; or by any officer or representative of government, or directly by the government itself.

The agents to recommend fit persons in cases wherein the nomination is vested in or devolves upon government.

XIII. In those cases in which the nomination has usually rested with the present or former government, or with a public officer, or of right appertains to government in consequence of no private person being competent and entitled to make sufficient provision for the succession to the trust and management, it will be the further duty of the local agents to propose for the approval and confirmation of the superior Board (n) a fit person or persons for the charge of trustee or manager and superintendant, duly attending to the qualifications of the person selected, and to any special provisions of the original endowment and foundation, and to the general rules or the known usages of the country applicable to such cases.

The Boards to appoint such persons or make such other provision for the trust as they may deem fit with reference to the conditions of the endowments.

XIV. On the receipt of the report and information required by the preceding clause, the Board of Revenue or Board of Commissioners (n) will either appoint the person or persons nominated for their approval; or will make such other provision for the trust, superintendence, and management, as may be right and fit with reference to the nature and conditions of the endowment; having previously called for any requisite further information from the local agents.

Individuals deeming themselves injured by any orders passed under this Regulation, not precluded from suing for recovery of their rights or for damages in the manner prescribed in the Regulations;

XV. Nothing contained in this Regulation shall be construed to preclude any individual, who may conceive that he has just grounds of complaint on account of any orders which may be passed by any of the abovementioned authorities, with respect to the appropriation of any lands or buildings of the nature of those above described, from suing, in the mode and form prescribed by the Regulations, where government or public officers are parties; (o) or under the general provisions of the Regulations, if the suit be brought against a competitor or other private person, for the recovery thereof in the regular course of law, or for compensation in damages for any loss or injury supposed to have been unduly sustained by him.

The object of this Regulation is solely to provide for the due appropriation of lands granted, or buildings erected, for public purposes.

XVI. It is to be clearly understood, that the object of the present Regulation is solely to provide for the due appropriation of lands granted for public purposes agreeably to the intent of the grantor, and not to resume any part of the

(n) And the Commissioner in Behar and Benares, appointed under Regulation 1, 1816, within the several districts subject to his control.

(o) See Regulation 17, 1813, and Regulation 2, 1814, relative to the mode of proceeding into charges and complaints preferred against European public officers, and in the trial of suits proposed to be instituted against such of them as have been declared amenable for acts connected with the discharge of their official duties, to the jurisdiction of the courts of civil judicature.

produce

produce of them for the benefit of government. In like manner it is fully intended, that all buildings erected by the former or present government, or by individuals for the convenience of the public, should be exclusively appropriated to that purpose, with the exception of such as have fallen to decay and cannot from that, or any other cause, be conveniently repaired, or which under existing circumstances, can no longer contribute to the accommodation of the community.

A. D. 1810. REGULATION XX.

A REGULATION *for subjecting persons attached to the Military Establishments to Martial Law in certain cases, and for the better government of the retainers and dependents of the Army receiving public pay on fixed establishments, and of persons seeking a livelihood, by supplying the Troops in Garrison, Cantonment and Station military bazars, or attached to bazars of Corps.*—PASSED *by the Governor General in Council, on the 29th December 1810; corresponding with the 16th Poose 1217 Bengal era; the 19th Poose 1218 Fusly; the 17th Poose 1218 Willaity; the 4th Poose 1867 Sumbut; and the 2d Zelhij 1225 Higeree.*

BY the respective articles of war for the government of His Majesty's and the Honorable Company's troops, all retainers to a camp, and all persons whatever serving with the forces in the field, though not enlisted soldiers, are to be subject to orders according to the rules and discipline of war. From the great number of native retainers and followers attached to military establishments in India, and the importance of a prompt and orderly discharge of their duties to the welfare of the troops, it is necessary that the principle of this article of war should be extended to other cases than that of actual service in the field, to which it is at present confined; and that it should be applied under certain restrictions to the maintenance of a proper discipline among the retainers of the army at all times. By Regulation III, 1809, the support of the police and the maintenance of the peace within the limits of cantonments and military bazars, are vested in the officers commanding the troops quartered at such places; but the powers of commanding officers under that Regulation are restrained to such measures, as may be calculated for the prevention of crimes and the apprehension of persons committing them, and they are prohibited from interfering in cases of petty breaches of the peace, and other offences of inferior magnitude, unless where the parties are taken in the fact; the cognizance of these offences as well as those of greater magnitude, being expressly reserved to the magistrate by that Regulation. As however it will further tend to the maintenance of good order, to subject the retainers and dependents of the army to punishment for petty offences by a military tribunal, it has been deemed expedient to transfer the cognizance of such cases, under the restrictions and in the mode hereafter mentioned, to courts martial to be assembled for that purpose by commanding officers; and it has further been deemed expedient for the ease and security of dealers, and for encouraging their resort to military bazars, to vest in military courts, to be assembled Preamble.

sembled by commanding officers, a power of enforcing the payment of small debts, and of deciding on the spot in petty causes of a civil nature arising between officers, soldiers or retainers of the army, and persons carrying on trade in military bazars, or between such retainers or traders; the Governor General in Council has therefore been pleased to enact the following rules.

Certain description of persons serving with the army and receiving public pay, subject to trial by courts martial for breach of duty or offences against good order or local regulations in the cantonments or stations to which they are attached.

II. All persons serving with any part of the army and receiving public pay drawn by any officer in charge of a public department appertaining to the army, whether as lascars, magazine men, kalassies attached to magazines or any other department or establishment, native doctors, writers, bhistees, puckallies, syces, grasscutters, mahouts, surwans, or other subordinate servants attached to public cattle, bildars, artificers, or in any other capacity shall, (provided they are borne upon the fixed establishment of the department in which they are employed and not otherwise) be subject to be tried by a court martial for all breaches of their respective duties, and for all disorders and neglects to the prejudice of good order and of the local Regulations established by the commanding officer or other competent authority in the cantonment, garrison, station, or other places where the troops, to which they are attached, may be serving.

Limitation of punishment awarded by courts martial in such cases.

III. Provided that it shall not be competent for such court martial to sentence any persons of the above description to any other or heavier punishment than may now be lawfully inflicted on enlisted soldiers under the 2d article of the 24th section of His Majesty's, or the 2d article of the 15th section of the Honorable Company's articles of war, unless where the forces are serving in the field, for which case provision is already made by the existing articles of war, from which nothing in this Regulation is to be understood to derogate.

Menial servants of the officers tho' not receiving public pay, liable to trial by courts martial for breaches of the local regulations established in cantonments or stations.

IV. Menial servants of officers within the precincts of any cantonment, garrison, or military station or military bazar, although they shall not be in the receipt public pay, shall at all times be subject to all such Regulations as shall be made by the commanding officer, or other competent authority for the maintenance of good order in such cantonment, garrison, station, or bazar, and shall be liable to be tried by a native court martial for any breach thereof.

Limits of cantonments, &c. how to be defined and established.

V. On receipt of this Regulation the limits of the cantonments and garrisons, including the military bazars attached thereto, at which any division or corps of the army, or any considerable detachment not being less than half a battalion, may be quartered shall be marked out, in all cases in which it has not been already done under Regulation III, 1809, by the commanding officer, in concert with the magistrate. The commanding officer at each of those stations from which a report of the nature hereafter described, has not been already furnished under

Section

Section IV, Regulation III, 1809, will accordingly submit to government, through the commander in chief without delay, a report framed in concert with the magistrate of the district in which the cantonments or garrisons may be situated, upon the local limits of the cantonment or garrison, forwarding at the same time any separate remarks which the magistrate may wish to make on the subject, for the final orders of government. As soon as the limits of the cantonments and garrisons shall be approved and confirmed by government on the report of the magistrate and commanding officer above required, plans shall be prepared of the limits of the cantonments and garrisons, including the military bazars attached thereto.

VI. The plans shall be prepared in quadruplicate, and signed by the commanding officer, and the magistrate of the district; one copy shall be deposited at the head quarter of the station, another at the cutcherry of the magistrate: and the other two shall be transmitted to the commander in chief, by whom one copy will be forwarded to government.

Plans where to be deposited.

VII. The names of all persons having houses, shops, or other buildings or fixed places within the limits of the garrison, cantonment or station as described in the plans, in which they carry on trade, or otherwise seek a livelihood by supplying or serving the troops, shall be entered in a register to be kept in the office of the brigade major or other station staff officer, and to be open to inspection at all reasonable hours: the name of each person shall be entered both in English, and in the language and character commonly used in the district in which the station is situated, and the occupation of the person written opposite to it in like manner with the place of his residence, and the date of the registration.

The names of certain persons residing within the limits of cantonments, &c. to be registered in the office of the brigade major or other officer.

VIII. No person shall be registered as attached to the station bazar, without his free consent, and any person so registered shall be entitled at any time to demand his discharge from the registry. Persons registered shall be entitled to the privileges of registry so long only as they continue to carry on trade or other employment relating to the supply or service of the troops, at some house, shop or fixed place within the limits abovementioned, and shall be subject during such time to all Regulations made by the commanding officer or other competent authority, for the maintenance of good order and fair dealing in the station bazar, and shall be liable to be tried by a native court martial for any breach thereof.

Rules as to such registered persons.

IX. The names of all persons attached to bazars of corps, shall in like manner be registered in a book, which shall be kept at the head quarters of the corps, and shall be open to inspection at all reasonable hours; the entries shall be made in the same manner in all respects as those in the registers of station bazars.

Persons attached to bazars of corps to be registered in a book at head quarters.

X.

Rules as to such persons.

X. No person shall be registered as attached to the bazar of a corps without his free consent, and any person so registered shall be entitled at any time to require his discharge, except when the corps is on actual service, or there is an immediate prospect of its being ordered to march, in which cases it shall be in the discretion of the commanding officer to withhold such discharge so long only as the immediate exigency of the public service requires.

What persons are entitled to the privileges of such registry.

XI. No person registered as attached to the bazar of a corps shall be entitled to any of the privileges of such registry, except those who ordinarily carry on the trade or employment in respect of which they are registered within the place allotted or commonly used for the bazar of the corps when it is stationary.

Such registered persons liable to local regulations and to trial by courts martial for a breach of them.

XII. All persons registered as attached to bazars of corps, shall while they continue so attached, be subject to such regulations as shall be made by the commanding officer or other competent authority, for the maintenance of good order and fair dealing in the bazar, and for the prompt and efficient execution of such services as belong to their respective occupations, and shall be liable to be tried by a native court martial for any breach thereof.

Limitation of punishment to be awarded by courts martial in such cases.

XIII. No court martial shall inflict any heavier corporal punishment for the breach of a local regulation on any person attached to a bazar of a corps, or to a station bazar, or on any servant of an officer, than fifty lashes with a cat-o'-nine-tails or fourteen days confinement, or in aggravated cases, both those punishments; and persons attached to bazars of corps or station bazars, who are above the condition of petty dealers, menial servants or workmen, shall not be liable to corporal punishment in the first instance for breach of local regulations, but shall be sentenced to pay a fine to the use of government, which shall in no case exceed sicca rupees one hundred, and shall be levied, if not paid forthwith, under the written order of the commanding officer, grounded on the sentence of the court, by seizure and public sale of such goods of the offender, as may be found within the limits of the garrison, cantonments or bazar, and if sufficient goods shall not be found within the limits, the offender may be arrested by a written order of the commanding officer, and confined for one month, unless he sooner discharges the fine; and any person attached to a bazar, who shall be sentenced to a fine by a court martial for the breach of any local regulation, and shall fail to discharge the same, shall be liable, in case of conviction for a second offence, to be sentenced to corporal punishment in the same manner as petty dealers, workmen or menial servants, or to be struck off the register of the station bazar, or bazar of the corps, as the case may be.

XIV.

XIV. If any person deeming himself entitled to exemption from corporal punishment by the preceding section, shall be sentenced thereto by a court martial, the commanding officer shall upon appeal to him, and proof given to his satisfaction, that such person is entitled to the exemption, commute the punishment for a fine not exceeding sicca rupees one hundred, which fine shall be levied in the same manner as if it had been originally imposed by the court martial.

Sentences of corporal punishment against persons exempted therefrom may be commuted for a fine.

XV. With a view also to the more effectual maintenance of good order in the garrisons, cantonments, and military bazars, it is hereby enacted that, if any retainer of the army of the description mentioned in Section II, of this Regulation, or any menial servant of an officer, or any person registered as attached to the station or sudder bazar, shall be charged with the commission of an inconsiderable assault or affray, or other act immediately tending to the breach of the peace and good order of any of the said garrisons, cantonments or bazars, within the limits thereof, as described in the plans to be approved by government, the person so accused, shall be tried by a native court martial; and such court martial shall be empowered to punish the offender when convicted, by imprisonment for a term not exceeding twenty days, or by imposing upon him a fine not exceeding fifty sicca rupees or to subject him to corporal punishment not exceeding fifty lashes with cat-o'-nine-tails, unless the offender be of the description of person mentioned in Section II, of this Regulation, and the act done involves a military offence and is so charged, in which case the degree of punishment is to be determined by the rule laid down in Section III, of this Regulation.

Persons above described, liable to trial by courts martial for petty assaults and breaches of the peace within the limits of the cantonments, &c.

XVI. If any retainer of the army of the description mentioned in Section II, of this Regulation, or any menial servant of an officer, or any person registered as attached to the sudder bazar, shall be charged with having committed a petty theft, (that is to say, theft without circumstances of violence and outrage, not exceeding the value of rupees one hundred,) within the limits of the cantonment or bazar, such charge shall be tried by a native court martial, which shall have the power of inflicting on the offenders, corporal punishment not exceeding one hundred lashes with a cat-o'-nine-tails, or of imprisoning them for a term not longer than one month.

Also for petty thefts not involving violence or outrage.

XVII. If any such petty offences as are described in Sections XV and XVI, of this Regulation, shall be committed within the limits of a garrison, cantonment, or military bazar, by any person not being a retainer of the army or the menial servant of an officer or registered as attached to the bazar, the commanding officer shall cause the offender if found within the limit of the cantonment, garrison or bazar, to be arrested and sent to the magistrate, who shall enquire into

How persons not attached to military stations charged with petty offences committed within the limits of those stations, are to be proceeded against.

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the facts and punish the offender if convicted, in the same manner as in other cases of petty offences cognizable by the magistrate under the existing Regulations.

All persons accused of crimes committed within the limits of military stations, but not cognizable by courts martial under this Regulation, shall be arrested by the commanding officer and delivered over to the magistrate.

XVIII. In all cases of crimes committed within the limits of garrisons, cantonments, or military bazars, which are not cognizable before a court martial in the manner described in this Regulation, the offender whatever be his description if found within the limits, shall be arrested by the commanding officer and delivered over to the magistrate.

How process of arrest either civil or criminal is to be executed within the limits of military stations.

XIX. In all cases in which it may be necessary to execute any process of arrest, criminal or civil, within the limits of a garrison, cantonment, military station, or military bazar (the process of the Supreme Court only excepted) the officers intrusted with the execution of such process of arrest, shall in the first instance carry the same to the commanding officer, or if he shall happen to be absent, to the senior officer actually present in the garrison, cantonment or station; and the commanding officer or such senior officer upon such process being produced to him, shall back the same with his signature, and shall forthwith use his utmost endeavours to cause the person or persons named in such process to be discovered, and if within the limits of the garrison, cantonment, station or bazar, to be arrested and delivered according to the exigency of the process to the civil officer charged with the execution thereof, but nothing herein contained is to be construed to prevent the service by the civil officer in the usual way, of summonses, subpœnas, or other process of mere citation without arrest.

Such rule not to extend to the service of process short of arrest.

What description of military stations these rules are for the present confined to.

XX. The provisions of this Regulation respecting the trial of petty offences committed within the limits of garrisons, cantonments, military stations or military station bazars, and the provisions of this Regulation, respecting the execution of process of arrest before judgment against registered persons attached to station bazars, are to be considered as applicable only to those garrisons, cantonments and stations, the limits whereof shall be laid down in plans approved and confirmed by the Governor General in Council, in the manner described in Section V, of this Regulation; and they shall be in force in such garrisons, cantonments and military stations respectively, from the time that the plans so approved and confirmed shall have been deposited at the head quarters, and in the cutcherry of the magistrate, in the manner prescribed in Section VI. With regard to those garrisons, cantonments or stations to which it may not be found practicable to assign local limits for the purposes of this Regulation, special provisions will be made hereafter, according to the circumstances of each case: in the mean time the provisions of Regulation III, of 1809, are to be considered as in full force with respect to those garrisons, cantonments and military stations, and the station bazars attached thereto.

XXI.

The police over persons attached to the bazars of corps vested in the commanding officer.

XXI. The charge of the police over persons registered as attached to bazars of corps, is vested to the extent specified in Regulation III, of 1809, and in this Regulation, in the commanding officers of such corps, so long as such persons shall be bonâ fide carrying on the occupation in respect of which they are so registered; all such petty offences as are specified in this Regulation, shall be tried and punished by a court martial, when committed by this description of persons under the same rule and restrictions as to the mode and measure of punishment as are before laid down with respect to offences committed by persons attached to sudder bazars; provided that when such offences are committed at the distance of above one coss from the stations of the corps or from its actual position on a march, and the offender is taken in the fact, the magistrate shall have a concurrent jurisdiction, and may proceed against the offender as in other cases, or at his discretion, remit him to the commanding officer to be tried by court martial.

The magistrates to have concurrent jurisdiction in certain cases.

How actions of debt or other personal actions not exceeding 200 rupees against officers, soldiers or others, are to be tried and determined.

XXII. Actions of debt and all personal actions against officers, soldiers, retainers of the description mentioned in Section II, of this Regulation, persons registered as attached to sudder bazars, or bazars of corps, or menial servants of officers, shall be cognizable before a military court, and not elsewhere; provided the value in question does not exceed sicca rupees two hundred and the defendant was a person of the description abovementioned, when the cause of action arose; such courts shall be composed of European officers when European officers may be parties concerned, and in all other cases, of native officers with an European officer to superintend and record the proceedings, and shall in all practicable cases consist of five members, and in no instance of less than three members, one of whom shall preside. Such courts shall be convened monthly by the commanding officers of corps and stations, and shall be holden on some convenient day before the issue of the pay for each month, and it shall be competent to such courts upon finding any debt, or damage due, either to award execution generally, or to direct as they shall see fit, that the whole or any part thereof shall be stopped and paid over to the creditor out of any pay or public money which may be coming to the debtor, either in the current or any future month. Where the execution is awarded generally, the debt if not paid forthwith, shall be levied by seizure and public sale of such of the debtor's goods as may be found within the limits of the garrison, cantonment or military bazar, under a written order of the commanding officer grounded upon the judgment of the court; and if sufficient goods are not found within the limits, the debtor shall be arrested by like order of the commanding officer, and imprisoned in some convenient place of confinement within the limits of the garrison, cantonment or military bazar, for the space of two months, unless the debt be sooner paid, and his goods, if found, within the

limits

limits at any subsequent time, shall be liable to be seized and sold in satisfaction of the debt, under a written order of the commanding officer.

By whom courts martial are to be covened for the purposes specified in this Regulation.

XXIII. The courts martial and other military courts authorized to be holden by the provisions of this Regulation, are to be convened by officers commanding stations, garrisons, or detachments as the case may be, and when single corps are employed in separate or detached situations, by the officers commanding the corps so detached.

No process of arrest before judgment to issue from the civil courts, unless in cases exceeding 200 rupees. Rules in cases exceeding that amount.

XXIV. No process of arrest before judgment, shall issue from any civil court in any action against a person residing or carrying on any trade or occupation, relating to the service or supply to the troops at any house, shop, or fixed place within the precincts of a garrison, cantonment or military bazar, unless it be averred in the plaint that the cause of action exceeds sicca rupees two hundred, or that the defendant though resident or carrying on such trade or occupation within the military limits is not registered, or that though registered he has not within the space of three months preceding, truly and bonâ fide exercised the occupation in respect of which he is registered within the limits; in all cases where such averment shall be made, the judge issuing the process shall indorse upon it as the case may be "cause of action above sicca rupees two hundred," or "defendant not registered," or "defendant not entitled to privilege of registry,' and shall sign the indorsement. All process so indorsed shall if the defendant be within the limits of the garrison, cantonment or military bazar, be delivered in the first instance to the commanding officer, and be executed through him as in other cases; but if the defendant be found without the limits of the garrison, cantonment or military bazar, he may be arrested by the civil officer on process so indorsed; and in all cases of such arrests whether made within or without the limits, if at the trial, the plaintiff shall not prove according to the purport of the indorsement, either that the cause of action exceed sicca rupees two hundred, or that the defendant though resident or carrying on such trade or occupation as above mentioned within the military limits was not registered, or that though registered he had not during the space of three months preceding, truly and bonâ fide exercised the trade or occupation in respect of which he is registered within the limits, he shall be non-suited with costs.

Similar rules as to persons attached to the bazar of corps.

XXV. No person registered as attached to the bazar of a corps, and bonâ fide carrying on the trade or occupation in respect of which he is registered in the place allotted or ordinarily used for the bazar of the corps, shall be liable to be arrested on process before judgment out of any civil court, for any cause of action not exceeding sicca rupees two hundred. In all cases in which persons of this description are arrested by civil process, it shall be declared in the plaint, that

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the cause of action does exceed sicca rupees two hundred, in which case the judge shall indorse on the process "cause of action exceeding sicca rupees two hundred," and shall sign the indorsement; and if the plaintiff at the trial of the cause, shall not prove a cause of action exceeding sicca rupees two hundred, he shall be non-suited with costs: and in case any person registered as attached to the bazar of a corps, and bonâ fide carrying on the occupation in respect of which he is registered within the limits allotted, or ordinarily used for the military bazar, shall be arrested under civil process, which is not so indorsed, the commanding officer, if he shall after due inquiry, be satisfied that such person was so bonâ fide carrying on the occupation, in respect of which he is registered within the limits aforesaid, shall make out and sign a certificate in the following form:—

"I——— commanding officer of——— do hereby certify that———of———was registered on the——— day of——— in the year——— as a person attached to the bazar of the corps in the occupation of a———and that he did at the time of his being arrested on the———day of———last, actually and bonâ fide follow that occupation as a person attached to the bazar of the corps within the space allotted or ordinarily used for the bazar."

Upon such certificate signed by the commanding officer being produced to the judge who issued the process, he shall cause the same to be recorded in his cutcherry, and shall make an order for releasing the person arrested from confinement; but the plaintiff shall be at liberty if he think fit, to proceed in his action, and shall be bound to prove at the trial, either that the cause of action exceeds sicca rupees two hundred, or that the defendant was not registered as attached to the bazar of the corps, or that although registered he was not actually and bonâ fide carrying on the occupation in respect of which he was so registered at the time of the action brought, and in failure of such proof, he shall be non-suited with costs.

Commanding officers not authorized to dispossess proprietors of land or houses within the limits of military bazars. Rules as to lands the property of government within those limits.

XXVI. Nothing in this Regulation is to be construed to give any authority to commanding officers to dispossess proprietors of land or houses which may be situated within the limits of military bazars, although such persons shall refuse to be registered as attached to the bazar, or shall have lost or forfeited, or resigned their privilege of registry. In all cases in which the ground allotted to those bazars or any part of it is the property of government, and the occupation of individuals has been declared by government merely permissive, the commanding officer is empowered to make such general regulations as he may think fit (subject to the approbation of the Governor General in Council) respecting the tenure or occupation of houses, shops, or other fixed places situated upon such ground as belongs to government, which regulations shall in all cases be reduced to wri-

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ing, and shall after receiving the approbation of the Governor General in Council, be published in station orders, with a translation in the language commonly used in the district, and the same shall not be of force until fourteen days after they shall have been so published within the limits of the station bazar.

A. D. 1811. REGULATION I.

A REGULATION *for making more adequate Provision for the punishment of Persons found guilty of the offence of breaking into Houses, Tents, or Boats; for subjecting to exemplary punishment, Persons receiving or purchasing plundered or stolen Property; and for granting Licenses to Gold or Silver Smiths, Braziers, or Copper Smiths, Iron smiths, Pawnbrokers, Retail-venders of brass or copper wares, and Pykars or itinerant Dealers in second hand articles.*—PASSED *by the Governor General in Council, on the* 15*th day of February* 1811*; corresponding with the 5th Phaugoon* 1217 *Bengal era; the 7th Phaugoon* 1218 *Fusly; the 6th Phaugoon* 1218 *Willaity; the 7th Phaugoon* 1867 *Sumbut; and the 20th Mohurrum* 1226 *Higeree.*

Preamble.

WHEREAS the offence of breaking into houses, tents, and boats, with an intent to rob, has become prevalent in several of the districts in the provinces of Bengal, Behar and Orissa; and whereas it is essential to the protection of the persons and property of the community that adequate punishment should be established for the commission of that crime, and likewise for the commission of the offence of receiving or purchasing plundered or stolen property by persons knowing the same to have been so acquired; and whereas it is further essential to establish proper restraints on the receipt of all such property by gold and silver smiths, braziers, or copper smiths, iron smiths, pawn brokers, retail venders of brass or copper wares, and pykars or itinerant dealers in second hand articles; the following rules have been enacted by the Governor General in Council, to be in force from the period of their promulgation in the provinces of Bengal, Behar and Orissa. (a)

Certain provisions in Section V, Regulation LIII, 1803, and Section VI, Regulation III, 1805, modified.

II. *First.* The provisions contained in Section V, Regulation LIII, 1803, and in Section VI, Regulation III, 1805, and in other existing Regulations for the punishment of persons, who may be convicted of the crime of burglary by nuccub-

(a) Extended to the Province of Benares and Ceded and Conquered Provinces, by Regulation 15, 1812, Section 2, to the lands comprised within the Jaghire of the late Killadar of Callenger, annexed to the zillah of Bundlecund, by Regulation 22, 1812, and to the Purgunnah of Handya, annexed to the zillah of Allahabad, by Regulation 18, 1816; the latter subject to certain provisions. The Territories and Jaghires situated on the borders of the zillah of Bundlecund, belonging to several Boondelah Chieftains, together with the tract of land situated near the town of Teroha, in the said zillah, granted as an independent Jaghire to His Highness Amrut Rao, are exempt from the operation of the general Regulations; the former by Regulation 22, 1812, the latter by Regulation 7, 1816.—See Regulation 15, 1814, which defines the punishment to which persons convicted of two or more offences, shall in certain cases be subject.—See also Circular Orders of the Nizamut Adawlut, new edition, Page 35, No. 44, respecting the sentence to be passed on persons convicted of theft, on two or more distinct commitments—Page 136, No. 56, explaining the provisions of the present Regulation—Page 40, Nos. 2, 3 and 4, Page 43, No. 9, and Page 147, No. 12, regarding the instrument for, and mode of, inflicting corporal punishment.

zunnee or any other mode of house breaking, are hereby declared subject in the provinces of Bengal, Behar and Orissa, to the following modifications.

Offence to which the present Regulation is intended to apply.

Second. The offence to which the provisions of the present Regulation are intended to apply is hereby defined to be, the breaking either by day or by night, with intent to rob, into any dwelling house, whether constructed of stone, brick, mud, bamboo, grass or other materials; or into a tent, boat, or other place of habitation; whether such entry be effected by cutting through or under the wall (nuccubzunnee), or by any other means attended with breaking; and whether in pursuance of the intent to commit such robbery, any property shall be carried away or otherwise. (*b*)

Sentence to be passed on persons convicted of the above offence committed between sun-set and sun-rise.

III. *First.* Any person or persons who may hereafter be convicted before the courts of circuit of the commission of the offence above described, between sun-set and sun-rise, whether such conviction be founded on the free and voluntary confession of the offender, or on the direct testimony of credible witnesses to the fact, or on strong circumstantial evidence, shall be sentenced to imprisonment in banishment during the term of fourteen years, and to corporal punishment not exceeding thirty-nine stripes of the corah. (*c*)

Sentence to be passed on persons convicted of that offence committed between sun-rise and sun-set.

Second. Any person or persons, who shall be convicted of the crime above defined, committed between sun-rise and sun-set, shall be sentenced to imprisonment in banishment for seven years, and to corporal punishment not exceeding twenty stripes of the corah. (*c*)

Sentence to be passed on persons convicted of breaking into ware-houses, &c.

Third. Any person, who may hereafter be convicted of the offence of breaking into any ware-house, store-house, or other building, or place used for the custody and preservation of property, either by day or by night, with the intent to rob, (*b*) shall be sentenced to imprisonment for the term of seven years, and to corporal punishment not exceeding twenty stripes of the corah, whether in pursuance of the intent to commit such robbery, any property shall have been actually carried away or otherwise. Provided however, that nothing contained in any part of this Regulation, shall be construed to supersede the provisions contained in Regulation VIII,

(*b*) The offences defined by this Clause and Section 3. Clause 3, following, consist not only in the actual commission, but also in the *attempt to commit them*, as extended, or explained by Regulation 11, 1814, Section 2, Clauses 3 and 4. *Construction by the Nizamut Adawlut; 24th February*, 1814. The Courts of Circuit were cautioned by a circular order to observe the distinction between burglary in a dwelling house and that in a warehouse, on which the difference of punishment depends under the provisions of these Clauses.

(*c*) See the additional provisions of Regulation 11. 1814, Section 2. (not modifications as therein stated) which authorize a mitigation of the punishments prescribed in the first three Clauses of this Section, in cases only wherein a mitigation may be deemed proper.

1808, or in any other Regulation regarding the punishment of persons convicted of the crime of dacoity or robbery by open violence. *(d)*

Sentence to be passed on any person convicted of killing another in the attempt to commit any of the above crimes.

Fourth. Should any person, in the commission, or in the attempt to commit any of the species of the crime stated in the preceding clauses, kill another, the offender shall be adjudged to suffer death.

Persons aiding or abetting, declared liable to the same punishment as principals.

IV. All persons who may be convicted of having been present, aiding and abetting in the commission of any of the offences above described, or although not present, of having procured or caused by hire, counsel, or command, the perpetration of such robbery or attempt to rob, or in any manner of confederating with the robbers in pursuance of a preconcerted plan for that purpose, shall be adjudged to suffer the same punishment, as the principals concerned in the crime are declared liable to, under the different clauses of the preceding section. *(e)*

In what cases the judge is not to pass sentence but to transmit the trial with his opinion to the Nizamut Adawlut.

V. In trials, in which any of the prisoners are liable to a sentence of death, and likewise in trials referrible to the Nizamut Adawlut, in consequence of the disapproval by the judge of circuit of the futwa of his law officer, the judge shall not pass sentence (except for the acquittal and discharge of prisoners not convicted) but shall transmit the trial with his opinion thereupon for the sentence of the Nizamut Adawlut.

Persons on whom a seendkatee may be found how to be dealt with.

VI. Any person or persons upon whom the instrument denominated a *seend katee*, used for the known purpose of nuccubzunnee may hereafter be found, shall be detained by the magistrate in safe custody, and employed to work on the public roads until he shall give security for his future good conduct, or until the court of circuit (before whom a list of persons so detained, is required to be laid by the magistrate at each sessions of jail delivery) shall on revision of the proceedings held by the magistrate, direct the discharge of the prisoner on a mochulka.

Persons convicted of knowingly receiving or buying stolen goods, &c. to be sentenced to imprisonment and corporal punishment.

VII. Any person who may hereafter be convicted, whether by his free and voluntary confession, or by the testimony of credible witnesses to the fact, or by strong circumstantial evidence of the offence of receiving or buying stolen goods, cattle, jewels or effects of whatever description, knowing the same to be stolen, shall be sentenced to imprisonment for the period of seven years, and to corporal punishment not exceeding thirty-nine stripes of the corah. *(f)*

(d) See the last Note.—*Construction by the Nizamut Adawlut; 2d August*, 1815. A Judge of Circuit is not competent to pass a sentence of banishment, with reference to the provision contained in Regulation II. 1814, Section 2, Clause 4, under the present Clause, on conviction of the offence specified in the latter, in addition to the twenty corahs and seven years' imprisonment also therein prescribed, as banishment does not form a part of the punishment mentioned in the said Clause.

(e) See the Note to Section 3, Clauses 1 and 2, of this Regulation.

(f) *Construction by the Nizamut Adawlut; 27th July*, 1815. The offence of receiving stolen goods being, under this section not an accession to the crime of theft, but a distinct offence, the person committing it may

VIII.

Punishment of persons convicted of knowingly receiving or buying goods, &c. plundered by dacoits.

VIII. If any person or persons shall purchase or receive plundered property of any description whatsoever, knowing such property to have been obtained by robbery by open violence, (dacoity or rahzunnee) such person or persons, being duly convicted of such offence, shall be sentenced to imprisonment during the term of fourteen years, and to receive thirty-nine stripes of the corah, unless the judge of circuit, in consideration of the age or bodily infirmity of the prisoner or prisoners, shall see cause to mitigate or remit the latter part of the sentence.

In what cases persons concerned in house breaking may receive a pardon.

IX. *First.* Any person who may have been concerned in the commission of the crime of breaking into any house, tent or boat, as described in Section II, of this Regulation, or of robbery by open violence as defined in Section III, Regulation LIII, 1803, but which shall not have been attended with murder, wounding, or other aggravating act of personal violence, whether such person shall be in custody or otherwise, shall be entitled, upon giving such information to the magistrate, at any time previous to conviction, as shall lead to the apprehension and conviction of the principal receiver or receivers, purchaser or purchasers, of the property robbed or stolen, to receive a pardon for the said offence : and the magistrate shall without delay transmit to the court of Nizamut Adawlut a report of the circumstances of the case, together with a copy of any proceedings which may have been previously held by him upon the charge against the informer: and the court of Nizamut Adawlut, will authorize and confirm such pardon by a written certificate, under the seal of that court, as provided by Section V, Regulation XIV, 1810, to be delivered by the magistrate, on the conviction of the receiver or purchaser of the stolen property, to the party who may be entitled to the same. (*g*)

Zillah and city magistrates, and judges of circuit, may recommend a

Second. The zillah and city magistrates, and the judges of the courts of circuit, shall report for the consideration of the Nizamut Adawlut, any case in which they

be brought to trial without the conviction of the thief; and that therefore. the record of his conviction is not essential to the proof against the receivers of stolen property, if the fact of the theft, and the knowledge of the persons who have received stolen property, that the goods were stolen, can be established by other evidence. The Court further observes, that on general principles, and as far as they are informed, under the provisions of the Mahomedan law of evidence, the record of the conviction of a person charged with theft, is not conclusive proof against an alleged receiver of stolen goods to prove the theft, if the latter desire to controvert the propriety of the conviction, and produce evidence to negative the fact of a theft having been committed. The receipt of money stolen, though the offence may be punishable under the Mahomedan law, does not appear to come within the provisions of this Section, relative to persons guilty of receiving "stolen goods, cattle, jewels, or effects." See the Circular Orders of the Nizamut Adawlut, new edition, Page 31, No. 37, requiring the law officers of the Courts of Circuit to specify in their futwas convicting persons of receiving stolen property. that such persons knew the property to be stolen, and the same specification to be inserted in the abstract statements of the Judges of Circuit, and Page 33, No. 39, regarding the distinction to be made between those persons who, at the time of receiving stolen property knew that it had been obtained by theft or robbery, and those who are convicted of having such property in their possession, knowing the same to have been stolen at a time subsequent to their receiving or purchasing it.

(*g*) *Construction by the Nizamut Adawlut*; 11th *July*, 1811. A person who had been concerned in house-breaking or decoity, giving information to a magistrate through a police darogah, which might lead to the apprehension and conviction of the principal receivers of the stolen property, was entitled to the benefit of the provisions contained in this and the next Clause. See Circular Orders of the Nizamut Adawlut, new edition, Page 44, No. 1, restricting the tender of pardon to accomplices in certain cases.

may

may consider it expedient to make a conditional offer of pardon to any person whether in custody or otherwise (not being a principal offender) who may have been privy to, or concerned in, any offence of the nature defined in clause second, Section II, of this Regulation, or in the crime of robbery by open violence, as defined in Section III, Regulation LIII, 1803, which may have been attended with murder, wounding, or other aggravating acts of violence, upon such person giving information which may lead to the discovery, apprehension and conviction of the principal receiver or receivers, purchaser or purchasers, of the stolen property. The zillah and city magistrates and the courts of circuit shall at the same time submit to the court of Nizamut Adawlut, all the information obtained by them respecting the privity or other criminality of the person for whom the pardon is proposed, and so much of the circumstances of the case as may be necessary to enable the court of Nizamut Adawlut to determine on the expediency of authorizing the pardon recommended. (*h*)

conditional offer of pardon in certain cases.

Third. It is further hereby declared, that any person or persons who may have been guilty of the offence of knowingly receiving or purchasing stolen goods, cattle or effects of whatever description, but who shall at any time previous to conviction render up to the magistrate, or to a police darogah, such stolen goods, cattle or effects, and shall give information leading to the apprehension and conviction either of the vender thereof, or of the principals concerned in the theft or robbery, shall in like manner, upon a report to be submitted by the zillah or city magistrate, or by the court of circuit to the Nizamut Adawlut, receive a pardon for the said offence, under the seal of the court, to be delivered by the magistrate as directed in the preceding section to the party entitled to the benefit of such pardon.

In what cases receivers or buyers of stolen goods may receive a pardon.

X. All zemindars, talookdars, and other proprietors of lands, whether malgoozary or lakheraje, all sudder farmers and under renters of land of every description, all dependent talookdars, all naibs and other local agents, all native officers employed in the collection of the revenue and rents of lands on the part of government or of the Court of Wards, are hereby declared accountable for the early communication to the magistrate, either secretly or publicly, of all information which they may obtain respecting the residence of any notorious receiver or vender of stolen property, within the limits of the estate or farm held or managed by them, and any landholder or other description of persons above noticed, to whom such responsibility is declared to attach, who may neglect to give the information hereby required to the police darogah, or to the magistrate, shall on proof of such neglect, after a similar enquiry to that directed by Section XIII, Regulation IX, 1808, be sen-

Landholders and native revenue officers declared accountable for the early communication of information respecting receivers of stolen goods under penalties.

(*h*) See the last Note.

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tenced by the magistrate to pay a fine, or to suffer imprisonment not exceeding the limitation therein specified. (i)

Rules for searching after stolen goods.

XI. *First.* The following rules shall be observed with respect to the search for stolen property.

Second. The search for stolen property shall, with the exceptions hereafter mentioned, be uniformly made in the day time, and under a special warrant from the magistrate. The following is the form of the warrants to be issued on occasions of this nature:

Form of search warrant.

"Whereas there is strong cause to suspect, that stolen goods or effects are concealed within the dwelling house or premises of ———— (name and cast of suspected person) inhabitant of (name of village or other place of residence), you are hereby authorized and required with necessary and proper assistance, to enter into the said dwelling house or premises of the said (name), and if any goods or effects shall be found therein, which there may appear cause to suspect to have been stolen, you are required to bring the property so found, and also the person of the said (name) before this court."

To whom search warrants are to be addressed.

Third. All search warrants which may be issued under this section, shall be addressed to the police darogah, within whose jurisdiction the house or premises required to be searched may be situated, or to any other public and registered officer of police to whom the magistrate may judge fit to commit the execution of that duty.

In what cases to be issued.

Fourth. Search warrants for the recovery of stolen property shall not be issued, unless the complainant or informer shall make oath or subscribe a solemn declaration, that a robbery has been actually committed, and that he has reasonable cause to suspect that the effects stolen are lodged in such a house or place, or unless it shall appear incidentally from any proceeding holden by the magistrate, that there are grounds to believe, that stolen property is there deposited.

How to be executed.

Fifth. Search warrant shall be always executed in the presence of three or more of the respectable inhabitants of the village, in which the house or place searched may be situated; and an opportunity shall in every instance be afforded the occupant of the house of attending the search.

Sixth. Should the occupant of the house ordered to be searched be of such a rank in society as would render it improper and objectionable, according to the prevailing opinions and usages of the country, for the officers of police to enter the

(i) Extended to cases of robberies and breaking into houses, tents, boats, or other places of habitation, by Regulation 3, 1812, Section 4, and of murders, arson and theft, by Regulation 8, 1814, Section 2.

zenana or apartments of the women, the rules prescribed by Section X, Regulation VII, 1799, shall be strictly observed; but the officers commissioned to search, shall at the same time use every precaution, consistent with the spirit of those rules, to prevent any property from being clandestinely removed.

Rule when property may be claimed as stolen or suspected of being illegally acquired.

Seventh. If on examining the premises ordered to be searched, any property be discovered which shall be alleged by the complainant or informer, at whose instance the search warrant was issued, to have been stolen or plundered, or which there may be any other reasonable ground to believe, has been illegally acquired, the darogah or other officer of police by whom the search may have been conducted, shall immediately send the said property together with the occupant of the house, in which it may have been found, to the magistrate.

How the magistrate is to proceed in such cases.

Eighth. On the production of the property and appearance before the magistrate of the party, in whose possession it was found, he or they shall be required to explain by what means it was obtained, and if it was acquired by purchase, to state the name of the person, together with his place of residence, from whom it was bought. If the holder or holders, of the property shall be unable after the above, and such further examination as the magistrate may make, to give a satisfactory account of the means by which it was acquired, and the magistrate shall on consideration of that and all the other circumstances of the case, think that there are strong grounds for believing that the property was actually stolen or otherwise illegally acquired, he shall detain the property and issue a publication (supposing no person to have hitherto appeared to claim it) specifying the particular articles of property discovered and suspected to have been stolen or otherwise dishonestly acquired, and requiring any person who may have claims to it, to appear and establish his or her right thereto, within six months from the date of the said publication.

Cases of property claimed to be regularly investigated.

Ninth. Whenever any person may advance claims to property discovered in the mode stated in the preceding clauses, the magistrate will of course put the case into a regular course of prosecution under the general Regulations.

How the magistrate is to proceed when no claim is made within a limited period.

Tenth. If no person should appear within the period of six months from the date of the abovementioned publication, to claim property deposited in the custody of the magistrate under the rules contained in this section, and if the party in whose possession such property was found shall have been unable to shew, that it was legally acquired, and to remove the suspicions which existed that it was dishonestly obtained, the said property shall in such case be declared by the magistrate confiscated to government.

Ornaments or utensils of gold, silver, or copper, confiscated to govern-

Eleventh. Whenever the necessity may in the opinion of the magistrate, cease to exist for retaining any longer any gold or silver ornaments, or brass or copper

utensils

ment, to be broken up and sold.

utensils which may have been confiscated to government, such ornaments and utensils shall be broken up and sold at his public cutcherry as bullion or old metal.

How persons finding property lost or stolen are to proceed.

Twelfth. Any person who may find property of any description within his own house or premises, which he may have reason to believe to have been lost or stolen, or to have been deposited within his house or premises with a malicious intent, shall within twenty-four hours after finding such property, convey it to the nearest police darogah, reporting to the said darogah the circumstances attending the discovery of the said property; and the darogah shall commit to writing the circumstances which may be stated by the person finding the property, and cause the same to be signed and attested by two or more witnesses present, and such attested writing, together with the property found, shall be forwarded by the darogah without delay to the magistrate.

Rules as to the time for conducting searches for stolen property.

Thirteenth. It is above enacted, that the search for stolen property shall in all practicable cases be conducted in the day time, and under a special warrant from the magistrate. If however a magistrate shall in any instance have reasonable ground to apprehend, that stolen property will be removed if the search be postponed, he may order the search to be made immediately, whether it be during the day or night.

Rules for searches by the darogahs without a special warrant.

Fourteenth. With respect to the search which may be made by the darogahs for stolen or plundered property otherwise than under a special warrant from the magistrates, the following rules shall be strictly observed.

Darogahs not to search the interior of houses without a written representation.

Fifteenth. The darogahs are prohibited from searching the interior of any house or other building for stolen or plundered property without a written representation, stating that a robbery has been committed, and that the informant, whether he be the owner of the property, an accomplice in the offence, or other person, has substantial ground to believe that the property is deposited in such a house or place.

Such representations to be transmitted to the magistrate.

Sixteenth. The darogahs shall uniformly transmit the representations so made to them, at or before the time that they may proceed to the search, to the magistrate for his information, and for any orders which he may deem it necessary to issue on the subject.

Darogahs to conduct searches by the rules established for special warrants.

Seventeenth. In the actual conduct of the search, the darogahs shall conform to the same rules as are established for the performance of that duty under special warrants from the magistrate.

Time for darogahs making such searches.

Eighteenth. The darogahs shall likewise conform to the principle of the rules contained in clauses second and thirteenth of this section, that is, the search for stolen property shall always be made during the day, unless there shall be reason to believe that in case of any delay the property sought will be removed.

XII.

XII. (j) First. All persons are prohibited from exercising any of the following trades without taking out a license from the magistrate of the zillah or city in which they may reside, and having entered into the engagements hereafter specified :—

Persons prohibited from exercising certain trades without license.

Gold or silver smiths.

Braziers or copper smiths.

Iron smiths.

Pawn brokers.

Retail venders of brass or copper wares.

Pykars or itinerant dealers in second hand articles.

Second. A proclamation shall be published by the several zillah and city magistrates in every principal town and village throughout their respective jurisdictions and at the sudder cutcherry of the station, giving publicity to the prohibition contained in the foregoing clause, and requiring all persons who may be desirous of exercising any of the trades therein specified, to attend at the cutcherry of the magistrate within the period of two months from the date of the proclamation, for the purpose of taking out a license.

Proclamation to that effect to be issued.

Third. The rules contained in this section shall have effect from the expiration of the period above specified.

When this rule is to commence.

Fourth. The licenses which may be granted in the first instance shall extend to the expiration of the ensuing Bengal, Fusly or Willaity year. After that period, the operation of licenses which may be granted, shall not extend beyond the period of one year; and all licenses issued either at the commencement or in the course of each year, shall cease on the expiration of that year.

Period for which licenses are to be granted.

XIII. First. The following are the general forms of licenses to be granted under the preceding section.

Forms of licenses.

Whereas A. B. inhabitant of (city, town or village) in the jurisdiction of (thannah or ward), is hereby authorized to keep a shop and carry on the business of a gold or silver smith in (place aforesaid) from the date hereof until the (period), corresponding with (Bengal date). It is required of the said A. B. as the condition of this license remaining in force, that he do faithfully perform and abide by the conditions specified in the following articles :

Form of license of gold or silver smith.

1st. That he will not take, purchase, or receive in pledge any second hand gold or silver personal ornaments, or defaced gold or silver from suspicious persons ; nor from any person unknown to him, except on the responsibility of a creditable householder, testifying to the character and vouching for the honesty of the person tendering the articles for sale or pledge.

Conditions of the license.

(j) The remainder of this Regulation, including this section, has been rescinded by Regulation 21, 1812, Section 2.

2nd.

2nd. That he will not melt down or deface any gold or silver personal ornaments which may be brought to him for that purpose, without previously giving intimation to the police darogah within whose jurisdiction he may reside.

3rd. That he will keep a register of all second hand ornaments and plate purchased by him, and of all gold and silver melted down by him in the course of the year, specifying the name and place of residence of the vender, the species or description of article, and the date on which it may have been brought for the purpose of being melted down or re-made; and in the case of an unknown person, the name of the householder on whose responsibility the article was taken.

4th. That he will produce the above register at any time when required for the inspection of the magistrate, or of the police darogah within whose jurisdiction his shop may be established.

5th. That with the exception mentioned in Section XVI, of this Regulation, he will confine his place of work to one shop in the city, town or village, specified in his license.

6th. That upon any breach of the above conditions, or on proof of any misconduct relating to his business, the license shall be held forfeited.

(Seal and signature of the magistrate.)

Form of license of a brass or copper smith.

Second. Whereas A. B. inhabitant of (city, town, or village) in the jurisdiction of (thannah or ward), is hereby authorized to open a shop for the manufacture and sale of brass and copper wares, and to carry on the said business in the aforesaid (city, town or village) from the date hereof, until the ————————. It is required of the said A. B. as the condition of this license remaining in force, that he perform and abide by the conditions specified in the following articles:

Conditions of the license.

1st. That he will not take, purchase, or receive in mortgage any second-hand brass, or copper household utensils, which he may have reason to suspect to have been stolen or otherwise illegally acquired.

2nd. That he will not melt down or deface any second-hand brass or copper household utensils, which may be brought to him for that purpose without giving previous intimation to the police darogah, within whose jurisdiction he may reside.

3rd. That he will keep a register of all articles of the above description purchased, and of all old metal melted down by him in the course of the year, specifying, the name and place of residence of the proprietor, the description of articles, and the date on which they may have been purchased or brought for the purpose aforesaid.

4th.

4th. That he will produce the above register at any time when required for the inspection of the magistrate, or the police darogah within whose jurisdiction his shop may be established.

5th. That he will confine his place of work to one shop in the city, town, or village specified in his license.

6th. That upon breach of any of the above conditions, or on proof of any other misconduct relating to his business, this license shall be held forfeited.

(Seal and signature of the magistrate.)

Form of license of iron smith.

Third. Whereas A. B. inhabitant of (city, town or village) in the jurisdiction of (thannah or ward), is hereby authorized to open a shop for the manufacture of iron wares, and to carry on the said business in the aforesaid (city, town or village) from the date hereof until the ————. It is required of the said A. B. as the condition of this license remaining in force, that he perform and abide by the conditions specified in the following articles :—

Conditions of the license;

1st. That he will not manufacture any seendkatee or instruments used for the known purpose of nuccubzunnee or burglary, nor sell false keys or pick-locks.

2nd. That he will not manufacture any implements used for the purpose of coining counterfeit money.

3rd. That he will keep a register of all weapons of offence or defence made by him, specifying the description of instrument, the name and place of residence of the person to whom sold, and the date of sale.

4th. That such register shall be at all times forthcoming when required for the inspection, either by the magistrate, or the police darogah within whose jurisdiction he may reside.

5th. That he will confine his place of work to one shop in the city, town, or village specified in his license.

6th. That upon breach of any of the above conditions, or on proof of any other misconduct relating to his business, this license shall be held forfeited.

(Seal and signature of the magistr ate.)

Form of license of pawn brokers.

Fourth. Whereas A. B. inhabitant of (place of residence) within the jurisdiction of (ward or thannah), is hereby authorized to carry on the business of a pawn broker in the said (city, town or village) from the date hereof until the ————. It is required of the said A. B. as the condition of this license remaining in force, that he perform and abide by the conditions specified in the following articles :

1st,

Conditions of the license.

1st. That he will not take, purchase, or receive in pawn any second-hand gold or silver personal ornaments, brass or copper household utensils, which he may have reason to believe or grounds to suspect to have been stolen, or otherwise illegally acquired.

2nd. That on any property of whatever description being tendered for sale, or to be pawned, which there shall appear cause to suspect to have been stolen, he will detain such property and give immediate intimation to the police darogah within whose jurisdiction he may reside.

3rd. That he will keep an accurate register of all second-hand articles of property sold, pawned to, or otherwise received by him, specifying the name and place of residence of the proprietor, the description of articles, and the date of their being so sold or pawned.

4th. That he will produce the said register when required for inspection, either by the magistrate or by the police darogah within whose jurisdiction he may reside.

5th. That he will confine his business to one shop in the city, town or village, in which he may reside.

6th. That on breach of any of the above conditions, or on proof of any other misconduct relating to his business, the license shall be held forfeited.

(Seal and signature of the magistrate.)

Form of license of retail venders of brass or copper wares.

Fifth. Whereas A. B. inhabitant of (city, town or village,) in the jurisdiction of (thannah or ward), is hereby authorized to open a shop and carry on the business of a retail vender of brass and copper wares in the aforesaid (city, town or village) from the date hereof until the ————. It is required of the said A. B. as the condition of this license remaining in force, that he do faithfully abide by and perform the conditions of the following articles:

Conditions of the license.

1st. That he will not take, purchase or receive in pawn any second-hand brass or copper utensils, which he may have grounds to suspect have been stolen or otherwise illegally acquired.

2nd. That on any second-hand brass or copper wares being brought to him for sale or pawn, which he may suspect to have been stolen or otherwise illegally acquired, he will detain such articles and give immediate intimation to the police darogah within whose jurisdiction he may reside.

3rd. That he will keep a register of all second-hand articles of brass or copper ware purchased by him in the course of the year.

4th. That he will confine the place of vend of such articles to one shop or house in the city, town or village specified in his license.

5th.

5th. That upon any breach of the above conditions or on proof of any other misconduct relating to his business, the license shall be held forfeited.

(Seal and signature of the magistrate.)

Sixth. Whereas A. B. inhabitant of (city, town or village) has obtained a license to traffick in the purchase and sale of second-hand articles from the date hereof until the ————. It is required of the said A. B. as the condition of this license remaining in force that he strictly conform to the following rules. Form of license of pykars, or itinerant dealers in second-hand articles.

1st. That he will not purchase, or receive in pledge any article of second-hand property which he may have grounds to suspect has been stolen or otherwise illegally acquired. Conditions of the license.

2nd. That if any such property be tendered to him, he will detain the property and immediately carry it to the cutwaul or darogah, within the limits of whose authority he may reside.

3rd. That he will not dispose of any second-hand articles which may have been purchased by him, except in the public bazars, gunges and hauts, and in open day.

4th. That he will not purchase or sell any article except within the city, town or limits of the thannahs specified in his license.

5th. That he will keep an accurate register of all second-hand articles purchased and sold by him, specifying the names of the vender and purchaser, their places of residence respectively; and the date on which the said articles were purchased and sold.

6th. That he will produce the said register whenever required for the inspection of the magistrate or darogah within whose jurisdiction he may reside.

7th. That on breach of any of the foregoing conditions or on proof of any other misconduct relating to his business, the license shall be liable to be resumed by order of the magistrate.

(Seal and signature of the magistrate.)

XIV. Persons receiving licenses under the preceding section, shall execute engagements according to the following form, to abide by and perform the conditions of their licenses. Engagements to be executed by persons receiving licenses.

Whereas I A. B. having received from the magistrate of the (zillah or city) a license to establish a shop and carry on the business of (trade) within the (place) in the jurisdiction of (thannah or ward) until the ————, do hereby engage to abide by and perform the several conditions specified in the said license (reciting them) in failure whereof the said license shall be held forfeited. Form of engagements.

XV.

Limitation of licenses as to place.

XV. With the exception mentioned in the following section, no license which may be granted in virtue of this Regulation shall be construed to authorize or empower any person or persons to manufacture or deal in gold or silver, brass or copper wares, except in such house, shop or place, as shall be specified in the license, wherein such person or persons may dwell.

Rules as to employing private sonars.

XVI. The private employment of sonars, with the exception of such, as have obtained licenses under the foregoing rules, is hereby prohibited, except under the following restrictions: should any person be desirous of retaining in his private employment a sonar to work within his own house, he shall apply to the magistrate for his permission, and all sonars so employed are required to take out licenses in the same manner as the public sonars; and the employer of every such private sonar, shall previously to obtaining permission to retain such private servant, become security for his appearance when required by the magistrate under pain of forfeiting in case of failure the sum of 500 *rupees.*

Penalty for employing private sonars without permission.

XVII. Any person employing a sonar (the public licensed sonars excepted) in his own house, without having obtained permission for that purpose from the magistrate, and without becoming security for the appearance of such sonar as above prescribed, shall on conviction of such offence, be liable to a penalty of one hundred rupees, commutable in default of payment, to imprisonment for a period not exceeding three months.

Licenses to be numbered and registered.

XVIII. All licenses granted by the magistrates under this Regulation, shall be issued in numerical order, and a separate register shall be kept in the office of the magistrate of each description of license according to the form hereafter prescribed.

Darogahs to be furnished with monthly lists of licenses.

XIX. The magistrates are required to furnish the police darogahs with monthly lists of all persons who may receive licenses within the jurisdiction of their respective thannahs.

Darogahs authorized to apprehend unlicensed persons exercising the above trades who shall be fined on conviction.

XX. First. The police darogahs and other officers of police are enjoined to apprehend and to forward to the magistrate within twenty-four hours under safe custody, any person exercising any of the trades specified in Section XII, of this Regulation, who shall not have taken out a license or whose name shall not appear in the register of licensed persons above directed to be kept at the thannah, and any person convicted of such offence, shall be fined in the sum of one hundred rupees, commutable in default of payment, to imprisonment for a period not exceeding three months.

Similar rules as to pawn brokers and dealers in second-hand articles.

Second. In the same manner the police darogahs shall apprehend and forward to the magistrate any person exercising the calling of pawn-broker or dealer in second-hand articles, who may not have taken out the license and executed the engagement prescribed, and persons convicted of such offence shall be liable to the same penalty as is prescribed in the foregoing clause.

Third.

Third. *If any person shall refuse to discharge the penalty which may be imposed on him under the preceding section, the magistrate is to commit him to close custody, and to proceed to levy the penalty by the usual process for the attachment and sale of the offender's property, and if property belonging to the offender sufficient to make good the penalty, shall not be found, he shall be committed to the jail of the criminal court and kept to hard labor for a period not exceeding three months.*

Rule when such perso refuse to discharge th penalty.

XXI. The police darogahs shall be required by the magistrates to exercise at all times a vigilant attention over the conduct of any licensed gold and silver smiths, braziers, retail venders of brass and copper wares, iron smiths, pawn brokers, and itinerant dealers in second-hand articles, and to report any instance which may come to their knowledge of any breach of their engagements, as well as all deaths, and other casualties, in order that the same may be noted in the registers to be kept by the magistrates

Darogahs to exercise vigilant attention ove such persons.

XXII. It is further provided that any person holding a license who shall be guilty of a breach of the conditions thereof or other act of misconduct (such act not being of a nature to warrant his commitment before the court of circuit) shall be liable on proof of the offence before the magistrate, in addition to the forfeiture of his license, to be confined in the criminal jail, and kept to hard labor for a period not exceeding three months.

Penalty for a breach of the conditions of the license.

XXIII. In all cases in which it may appear that a person holding a license has been guilty of a more serious offence, such as the crime of harbouring thieves, or robbers, of connecting himself with them, or receiving stolen goods, or of any other crime punishable under the general Laws and Regulations of the country, it shall be the duty of the magistrate to commit the offender to take his trial before the court of circuit, or otherwise proceed against him in the manner prescribed by the general Regulations.

Licensed persons to be proceeded against for harbouring thieves, &c.

XXIV. At the expiration of each year, all persons holding licenses under this Regulation are required to deliver up the same to the magistrate on renewing their licenses; or if they should not attend at the cutcherry of the magistrate for the purpose of renewing their license, they shall return such expired licenses to the police darogah in whose jurisdiction they may reside, who is to forward the same to the magistrate in order that the return thereof may be certified in the last column of the form of register which is herein prescribed, and the magistrate shall cause to be summoned all persons whose licenses may not be returned within the period of one month from the expiration of the year for which they shall have been granted.

Licenses to be delivered up or renewed at the end of each year.

FORM of REGISTER of LICENSES of Silver Smiths, *in zillah ——, for the year*

No. of License.	*Date of License.*	*To whom granted.*	*City, town or village of residence.*	*Thannah or ward in which situated.*	*Forfeitures, punishment, or casualties within the year, and date of return of expired licenses.*

Other registers.

XXV. The several registers of licenses of brass and copper smiths, of retail venders of brass and copper wares, of pawn brokers and itinerant dealers, shall be the same as above.

A. D. 1811. REGULATION II.

A REGULATION *for amending the existing Rules for the support of Invalid Native Commissioned and Non-Commissioned Officers.*—PASSED *by the Vice President in Council, on the 5th April* 1811*; corresponding with the 24th Chyte* 1217 *Bengal era; the 26th Chyte* 1218 *Fusly; the 25th Chyte* 1218 *Willaity; the* 12*th Chyte* 1868 *Sumbut; and the* 10*th Rubbi-ul-awul* 1226 *Higeree.*

BY the rules in force for the maintenance of invalid native commissioned and non-commissioned officers, who may not be fit for garrison duty, an option is allowed to such officers of receiving lands on the jagheerdar establishment, and of enjoying at the same time the reduced pay of their respective ranks, or of retiring on that pay to any part of the Company's territories. In assigning lands for the support of the invalid commissioned and non-commissioned officers, it was of course the intention of government to render the latter part of their lives as comfortable as possible; but material inconveniences have arisen from that arrangement both to the government and to the invalids themselves and their families. A difficulty has frequently occurred in obtaining the lands required for their support; considerable delay has consequently been experienced in assigning to them that provision. The lands, when purchased and rendered fit for tillage, being ordinarily situated in the vicinity of other lands overgrown with extensive forests, have necessarily proved in many instances very insalubrious; the habits, age, and infirmities of the invalid soldier disqualify him in a great measure for the labour and pursuits of an husbandman; the tendency of the existing arrangements to draw his immediate connections from the villages, in which they had been accustomed to reside, to places recently reclaimed from jungle (frequently, as already noticed, extremely insalubrious) has had a prejudicial influence on the comfort and health of that class of people. For these and other reasons, connected with the happiness of the native soldiery, and the convenience of the public service; the Vice President in Council has been pleased to pass the following rules, to be in force from the period of their promulgation, throughout the territories immediately dependent on the presidency of Fort William. (*k*) Preamble.

II. The provisions contained in Regulation I, 1804, which declare, that all native commissioned and non-commissioned invalid officers, not being fit for garrison Certain provisions in Regulation I, 1804, and Regulation XI, 1806, rescinded.

(*k*) See Regulation 12, 1814, enacted for securing to the invalid native officers, soldiers and others, the reduced pay or pension granted to them for their support on retiring from the service.

duty,

duty, shall be allowed the option of being transferred to the jagheerdar establishment, and Section XX, Regulation XI, 1806, by which it is enacted, that native commissioned and non-commissioned officers, who may be transferred to the jagheerdar establishment, shall be entitled to the reduced pay of their rank, at the established rates, in addition to the benefits, which they may derive from the lands assigned to them, are hereby rescinded.

Native officers invalided after the date of this Regulation, not to be entitled to lands, but both officers and privates unfit for garrison duty to receive six months' invalid pay with permission to retire to such part of the Company's territories as they may prefer.

III. *First.* Commissioned and non-commissioned native officers, who may be invalided subsequently to the date of this Regulation, shall not be deemed entitled to lands on the jagheerdar establishment: but such of those officers, as shall not be considered fit for garrison duty, as well as privates not fit for such duty, shall be entitled to an advance of six months' invalid pay of their respective ranks according to the rates hereafter specified, with permission to retire to any part of the Company's territories which they may prefer.

Second. All commissioned and non-commissioned native officers, as well as privates, who may be invalided subsequently to the date of this Regulation, and who may not be fit for garrison duty, shall be entitled to receive for their future support during their lives, the pay of their respective ranks established by the orders of government, under date the 15th February 1811, as follows:

Rates of pay of invalids of the regular corps.

Rates of pay of invalid officers and privates of the regular corps, comprising cavalry, golundauze, infantry, miners, pioneers, gun lascars, and ordnance drivers.

Subadars. - - - - - - - - -	Sonat Rs.	25	0
Jemadars and serangs. - - - - - - - - - -		12	0
Havildars, naicks, native doctors, tindals, and half cast drummers. - - - - - - - - - - -		7	0
Troopers, sepoys, drummers (not half cast) trumpeters, pioneers, miners of 1st class and gun lascars. - - - - - - -		4	0
Ordnance drivers, miners of 2nd class, farriers, bheestees, syces, grass-cutters and quarter master's lascars. - - - - -		3	0

Rates of additional pay on account of wounds or infirmities.

Rates of additional pay to persons of the description included in the above statement, who may have lost a limb, or become blind on service, or have been reduced to a helpless state by wounds received on service.

		Additional Pay.		Total.	
Subadars. - - - - - - - - -	St. Rs.	15	0	40	0
Jemadars and serangs. - - - - - - -		8	0	20	0
Havildars, naicks, native doctors, tindals, and half cast drummers. - - - - - - - - - -		5	0	12	0

Troopers

		Additional Pay.		Total.	
Troopers, sepoys, drummers (not half cast) trumpeters, pioneers, miners of 1st class, and gun lascars.	St. Rs.	3	0	7	0
Ordnance drivers, miners of 2nd class, farriers, bheestees, syces, grass cutters and quarter master's lascars.		2	0	5	0

Rates of invalid pay to invalids from the Ramghur battalion and hill rangers, who may be admitted to the pension establishment.

Rates of pay to invalids of the Ramghur battalion and hill rangers.

Ramghur Battalion and Hindoostanees of the Hill Rangers.

Subadars.	St. Rs.	18	0
Jemadars.		9	0
Havildars, naicks and native doctors.		5	8
Sepoys, drummers and bheestees.		3	8

Hill Men of the Hill Rangers.

Subadars.	7	0
Jemadars.	4	0
Havildars and naicks.	3	0
Sepoys, drummers and bheestees.	2	8

Rates of additional pay to persons of the description included in the foregoing statement, who may have lost a limb or become blind on service, or have been reduced to a helpless state by wounds received on service.

Rates of additional pay on account of wounds or infirmities.

Ramghur Battalion and Hindoostanees of the Hill Rangers.

		Additional Pay.		Total.	
Subadars.	St. Rs.	15	0	33	0
Jemadars.		8	0	17	0
Havildars, naicks, and native doctors.		5	0	10	8
Sepoys, drummers and bheestees.		3	0	6	8

Hill Men of the Hill Rangers.

Subadars.	7	0	14	0
Jemadars.	4	0	8	0
Havildars and naicks.	3	0	6	0
Sepoys, drummers and bheestees.	2	8	5	0

Rates of invalid pay for all invalids of provincial corps, who may, under the rules established in the military department, be admitted to the pension establishment.

Rates of pay of invalids of the provincial battalions admitted to the pension establishment.

Subadars.	St. Rs.	15	0
Jemadars.		7	8

Havildars.

Havildars, naicks and native doctors. - - -	St. Rs.	5	0
Drummers and sepoys. - - - - - - -		3	0

Rates of additional pay on account of wounds or infirmities.

Rates of additional pay to persons of the description included in the foregoing statement, who may have lost a limb, or become blind on service, or have been reduced to a helpless state by wounds received on service.

		Additional Pay.		Total.	
Subadars. - - - - - - -	St. Rs.	10	0	25	0
Jemadars. - - - - - - - -		5	0	12	8
Havildars, naicks, and native doctors. - - - -		4	0	9	0
Drummers and sepoys. - - - - - -		2	0	5	0

Those rates not applicable to persons to whom reduced invalid pay had been granted, prior to the 15th of February 1811.

Third. The rates specified in the preceding tables, are not to be considered applicable to persons to whom reduced invalid pay had been granted previously to the date of the orders of government above noticed, viz. the 15th of February 1811.

Rules in Sections XXIII to XXVI, Regulation I, 1804, to be strictly observed in issuing such pay.

IV. The rules contained in Sections XXIII, XXIV, XXV and XXVI, Regulation I, 1804, shall be strictly observed in issuing the pay to the persons, who may become entitled to that provision, under the present Regulation.

A. D. 1811. REGULATION III

A REGULATION *for the conduct of the Trade of Foreign Nations, with the Ports and Settlements of the British Nation in the East Indies; and for defining the Duties to which such Trade shall be subject at such of the said Ports and Settlements, as are immediately dependent on the Presidency of Fort William.*—PASSED *by the Vice President in Council, on the 30th April* 1811; *corresponding with the* 19*th Bysaak* 1218 *Bengal era; the* 22*d Bysaak* 1218 *Fusly; the* 20*th Bysaak* 1218 *Willaity; the* 7*th Bysaak* 1868 *Sumbut; and the* 6*th Rubbee-us-sanee* 1226 *Higeree.*

THE Honorable the Court of Directors of the United Company of Merchants of England trading to the East Indies, having been pleased to establish certain Regulations in pursuance of the powers vested in them by an Act of Parliament, passed in the 37th year of GEORGE the Third, Chapter CXVII, for the conduct of the trade of foreign nations to the ports and settlements of the British nation in the East Indies, and also for defining the duties to which such trade shall be subject; the said rules have been accordingly framed into a Regulation, to be in force in the territories immediately dependent on the presidency of Fort William, from the period of its promulgation. Preamble.

II. Foreign European ships belonging to any nation having a settlement of its own in the East Indies, and being in amity with His Majesty, may freely enter the British sea ports and harbours in that country, whether they come directly from their own country or from any of the ports and places in the East Indies; they shall be hospitably received; and shall have liberty of trade there in imports and exports, conformably to the Regulations established in such places. The said ships may also be cleared out for any port or place in the East Indies; but if cleared out for Europe, shall be cleared out direct for the country in Europe, to which such ships respectively belong. Rules under which foreign European ships belonging to nations having a settlement in India may enter or clear out from British sea ports in that country.

III. *First.* Foreign European ships belonging to countries having no establishment in the East Indies, and ships belonging to the United States of Rules as to ships belonging to nations having no establishment in India and American ships.

(1) See Regulation 1, 1812, containing additional provisions for the collection of the Government customs, and Regulation 10, 1818, for preventing the exportation by sea of salt-petre from any of the ports subject to the Presidency of Fort William, on vessels not being the property of British subjects, and for prohibiting the importation of that article from the interior into any of the foreign settlements situated within the limits of the said Presidency.

America

America (m) may (when those countries and states respectively are in amity with His Majesty) in like manner freely enter the British sea ports and harbours in the East Indies; they shall be hospitably received there; and have free liberty to trade in imports and exports conformably to the Regulations of the place; provided always, that they proceed from their own ports direct to the said British territories, without touching at any port or place whatever in the voyage out; except from necessity, and merely to procure refreshments or repairs in case of distress or accidents in the course of such voyage, the burthen of the proof of which necessity to rest on the parties.

Such ships not to export goods from the British territories in India except to their own countries respectively.

Second. The vessels of the said European powers last aforesaid, and of the said United States, (m) shall not carry any of the articles exported by them from the said British territories, to any port or place except to some port or place in their own countries respectively, where the same shall be unladen. The said ships shall not be cleared out to carry on the coasting or country trade in India; but vessels going with their original cargoes or part thereof from one British port of discharge to another British port, are not to be considered as carrying on the coasting trade.

Exception as to part of their original cargoes.

Such ships not to proceed from British ports to any foreign settlement or factory or any Indian or Chinese port except thro' necessity. Nor to enter the Bengal river except for the purpose of proceeding to Calcutta.

Third. The said vessels (m) shall not be allowed to proceed either with or without return cargo from the said British territories to the settlements or factories of any foreign European nation in India, or to the territory of any Indian or Chinese potentate or power, except from the like necessity as is before described, of which the proof shall rest with them. Nor shall the said vessels be allowed to enter the river in that part of the British territory situated in Bengal, for any other purpose than that of proceeding to the port of Calcutta for trade, refreshment, or repairs.

Such ships on clearing out, shall give bond to deliver their cargoes at the port for which the clearance is taken out.

Fourth. In clearing out for their respective countries, the clearance shall be a direct one to the country, European or American, (m) to which the vessel belongs, and to no other whatever; they are to give bond with the security of a resident in the country, that they will deliver the cargo at the port for which the clearance is made, and such bond is to be cancelled when a certificate from a British consul or two known British merchants resident at such port is produced of the bonâ fide delivery of the cargo there.

Form of the bond.

Fifth. (n) The following is the form of the bond which is to be executed on occasions of that nature.

(m) Those parts of the whole of this section as refer to ships belonging to the United States of America, are to cease during the continuance of the Convention of Commerce concluded between Great Britain and the said States, signed at London on the 3rd July, 1815, and the several provisions of the Third Article thereof, contained in Regulation 20, 1816, during the said period, are to be observed in lieu of the provisions of the present section.

(n) Another form of bond has been substituted in the place of that contained in this Clause, by Regulation 6, 1812.

" KNOW

"KNOW ALL MEN by these presents, that we——— of——— in——— and——— of the——— ship called the——— now riding and being in the river Hooghly in the province of Bengal, and——— of Calcutta at Fort William in Bengal,——— are held and firmly bound unto the United Company of Merchants of England trading to the East Indies, in the sum of——— sicca rupees to be paid to the said United Company, their successors or assigns, for which payment to be well and truly made, we bind ourselves, and each of us by himself, our and each of our heirs, executors and administrators, firmly by these presents, sealed with our seals, dated the——— day of——— in the year of our Lord one thousand eight hundred and

"THE condition of this obligation is such, that whereas the said ship called the——— has received a cargo on board in the river Hooghly, the contents and particulars whereof are contained in the export manifest thereof, signed by the above bounden ——— and also in the port clearance of the said ship called the——— delivered to and in the possession of the said

"NOW if the said——— or in case of the death or inability of the said——— the person who shall succeed him as——— of the said ship, shall well and truly export to and land the said cargo, and every part thereof (the danger of the seas and enemies excepted) at the port of——— in——— and not in any other port or place beyond the seas, and also if the said——— or any other person or persons shall within the space of——— years from the day of the date of the above writing obligatory produce to and deposit with the collector of the government customs at Calcutta at Fort William in Bengal for the time being, a certificate of the said goods being so landed, under the hand and seal of the British consul at the said port of——— or if no British consul should or shall not be there resident, under the hands and seals of two British merchants resident at the said port of——— or if no British merchants should be there resident under the hand and seal of the principal officer of the customs at the said port of——— and of some merchant resident at the said port of——— then the above written obligation as also one of the same tenor and date, shall be void and of no effect, otherwise the same shall remain in full force, virtue, and effect.

Sealed and delivered (where no stamps are used) in the presence of }

Sixth. The pecuniary obligation and security required by the foregoing clauses of this section, shall be adjusted on a consideration of the tonnage of the vessel, and shall in ordinary cases be calculated at the rate of one hundred rupees per ton, but the Board of Revenue is hereby invested with authority to reduce that

How the pecuniary obligation and security are to be adjusted.

rate,

rate, in cases in which any substantial reasons can be assigned for that indulgence. Applications of this nature are uniformly to be made through the collector of government customs, who shall forward them to the Board of Revenue with his sentiments on the subject for its orders. (o)

Goods imported or exported on foreign bottoms, subject to double duty.

IV. *First.* Goods imported or exported on foreign bottoms, shall be subject to double the amount of the duties payable on goods imported or exported on British bottoms.

Duties on importation by sea on British and foreign bottoms respectively.

Second. On that principle, goods liable to duty on importation by sea, will be chargeable with duty on their importation on British and foreign bottoms respectively, agreeably to the schedule annexed to this Regulation, No. 1.

Trade of foreigners precluded from the benefit of the drawback in certain cases.

Third. Pursuant to the same principle of subjecting the trade of foreigners to double duties, they will be precluded from the benefit of the drawback receivable by British subjects, in cases in which such drawback may be equal to a moiety of the duty paid on importation : and in cases in which the drawback receivable by British subjects may exceed a moiety of the import duty, the drawback receivable by foreigners will be adjusted on a consideration of the ultimate duty payable by British subjects agreeably to the schedule No. 2.

Liable to additional export duty in certain cases

Fourth. In cases in which the drawback receivable by British subjects amounts to less than a moiety of the import duty, the foreign exporter will be subject to the payment of an additional export duty, agreeably to the detailed schedule, No. 3.

Rules enacted in lieu of Clause Second, Section XII, and Sections XIII and LXXV, Regulation IX, 1810.

V. The following rules are hereby enacted in lieu of Clause Second, Section XII, and Sections XIII and LXXV, of Regulation IX, 1810.

Goods from the Vizier's territory, or Nepaul, &c. subject to additional duty on exportation.

VI. Articles the produce or manufacture of the Vizier's territory, or of Nepaul, or of any other foreign territory which shall have paid an import or transit duty, not exceeding two and a half per cent, shall be liable on re-exportation by sea from Calcutta, Chittagong, or Balasore, to the payment of an additional duty of two and a half per cent, if exported on British bottoms; and seven and a half per cent, if exported on foreign bottoms. (p)

(o) See the Note to Section 3, Clause 1, of this Regulation.

(p) Modified by Regulation 4, 1815. Indigo, the produce or manufacture of the territories of His Highness the Vizier, or of any other native power, is allowed a drawback on exportation by sea to the United Kingdom of Great Britain and Ireland, on British registered ships, or Indian built ships, trading with the said Kingdom under the provisions of 53, Geo. 3, and subsequent Acts. Cotton-wool, hemp and sunn, the produce of any part of India, is allowed a drawback of the whole amount of duty payable thereon under the existing Regulations, on exportation by sea to the United Kingdom of Great Britain and Ireland, on ships of the above description, trading under the said provisions. All other articles which are liable to duty under the existing Regulations, on exportation by sea to the said Kingdom on ships and under the provisions aforesaid, are allowed a drawback to a certain amount. See the additional provisions of Regulation 6, 1814, Section 2, relative to the exportation by sea of Indigo the produce or manufacture of the dominions of His Highness the Vizier.

VII.

VII. All goods not specified in the above mentioned schedules, with the exception of the articles exempted from duty by Clause Second, Section XIII, Regulation IX, 1810, shall on their importation by sea, or exportation from Calcutta, Chittagong, or Balasore, by sea, be subject to the payment of a duty of five per cent, if imported or exported on British bottoms; and of ten per cent, if imported or exported on foreign bottoms. (q)

What duties, goods not above enumerated (with the exception to those exempted under Clause Second, Section XIII, Regulation IX, 1810,) are liable to.

VIII. Goods imported for re-exportation, shall on re-exportation, be allowed a drawback of two-thirds of the amount of the duty paid on their importation, if exported on British bottoms; and of one-third of the duty paid on their importation, if exported on foreign bottoms. In cases in which goods shall have paid double duty on importation, that is, the enhanced duty ordered to be levied from foreigners, a drawback shall be allowed to the exporter, of two-thirds of such duty, whether the goods be exported on foreign or British bottoms; with the exception however of those goods, on the exportation of which, a specific rate of drawback is established by the table annexed to this Regulation.

Rules as to drawback on goods imported expressly for re-exportation.

IX. Clauses Twelfth, Thirteenth, Fourteenth, and Fifteenth Section XLVIII, of Regulation IX, 1810, are hereby annulled.

Clauses Twelfth to Fifteenth, Section XLVIII, Regulation IX, 1810, annulled.

(q) The general rule prescribed by this section, has been modified by the provisions of Regulation 4, 1815, by which certain articles, in certain cases, have been exempted from duty, and others experienced a diminution in the amount of the duty formerly levied. See the last Note. A duty is now leviable on all coin or bullion exported from Calcutta, Chittagong, or Balasore, either to America or Europe, under Regulation 12, 1813, Section 3.

No. 1. (r)

***TABLE** of the Rates of Duties to be levied on the following **GOODS**, on their importation into Calcutta by Sea, on British and on Foreign Bottoms.*

Enumeration of Goods.	*On British Bottoms.*	*On Foreign Bottoms.*
All Spice, - - - - -	Ten per cent.	Twenty per cent.
Aloe Wood, - - - -	Seven and a half per cent.	Fifteen per cent.
Alum, - - - -	Ten per cent.	Twenty per cent.
Ambergris, - - - -	Seven and a half per cent.	Fifteen per cent.
Arrack Batavia, - - -	Sa. Rs. 55 per Leagur.	Sa. Rs. 110 per Leagur.
Ditto from Europe or America, - -	Ten per cent.	Twenty per cent.
Ditto from foreign territories in Asia, -	Thirty per cent.	Sixty per cent.
Arsenic, white, red, or yellow, - -	Ten per cent.	Twenty per cent.
Assafœtida, - - -	Ditto.	Ditto.
Altah, - - - -	Seven and a half per cent.	Fifteen per cent.
Awl root, - - - -	Ditto.	Ditto.
Beads, Malas or Rozaries, - -	Ditto.	Ditto.
Beetlenut, - - -	Ditto.	Ditto.
Ditto town duty, - - -	Five per cent.	Ten per cent.
Benjamin, - - -	Seven and a half per cent.	Fifteen per cent.
Borax, - - -	Five per cent.	Ten per cent.
Brandy, from Europe or America, -	Ten per cent.	Twenty per cent.
Ditto, from foreign territories in Asia,	Thirty per cent.	Sixty per cent.
Brass, - - - - -	Ten per cent.	Twenty per cent.
Brimstone, - - -	Ditto.	Ditto.
Brocades, - - -	Seven and a half per cent.	Fifteen per cent.
Buhera, - - -	Ten per cent.	Twenty per cent.
Buckum Wood, - -	Seven and a half per cent.	Fifteen per cent.
Calijeerah, - - -	Ditto.	Ditto.
Camphire, - - -	Ten per cent.	Twenty per cent.
Canvas, - - -	Five per cent.	Ten per cent.
Cardimums, - - -	Seven and a half per cent.	Fifteen per cent.
Carriages, - - - -	Seven and a half per cent.	Fifteen per cent.
Cassia, - - -	Ten per cent.	Twenty per cent.

(r) The rates of duty specified in this Table, as far as they relate to articles imported by sea on British registered ships, or Indian built ships, trading under the provisions of 53, Geo. 3, and subsequent Acts, have undergone material alterations, which, being very numerous, render a specification of them in notes almost impracticable. See Regulation 4, 1815, for these alterations.

Chanks,

Enumeration of Goods.	*On British Bottoms.*	*On Foreign Bottoms.*
Chanks,	Seven and a half per cent.	Fifteen per cent.
Cherayta,	Ten per cent.	Twenty per cent.
China Goods,	Seven and a half per cent.	Fifteen per cent.
Cloves,	Ten per cent.	Twenty per cent.
Cochineal,	Seven and a half per cent.	Fifteen per cent.
Cocoanuts,	Five per cent.	Ten per cent.
Coffee,	Seven and a half per cent.	Fifteen per cent.
Coir,	Five per cent.	Ten per cent.
Columbo Root,	Ten per cent.	Twenty per cent.
Coosum Flower,	Seven and a half per cent.	Fifteen per cent.
Copal or Kuhroba,	Ten per cent.	Twenty per cent.
Copper,	Ditto.	Ditto.
Coral,	Ditto.	Ditto.
Cordage,	Five per cent.	Ten per cent.
Cowries,	Ditto.	Ditto.
Crimdana,	Seven and a half per cent.	Fifteen per cent.
Dammer,	Five per cent.	Ten per cent.
Dhye Flower,	Seven and a half per cent.	Fifteen per cent.
Elephant's Teeth,	Ditto.	Ditto.
Embroidered Goods.	Ditto.	Ditto.
Europe Goods,	Ten per cent.	Twenty per cent.
Frankincense,	Seven and a half per cent.	Fifteen per cent.
Galbanum,	Ten per cent.	Twenty per cent.
Galingall,	Seven and a half per cent.	Fifteen per cent.
Ghee,	Five per cent.	Ten per cent.
Ditto, town duty,	Ten per cent.	Twenty per cent.
Gin from Europe or America,	Ten per cent.	Twenty per cent.
Ditto from foreign territories in Asia,	Thirty per cent.	Sixty per cent.
Goopee Mattee,	Ten per cent.	Twenty per cent.
Gum Arabic,	Ten per cent.	Twenty per cent.
Gundeberoza,	Seven and a half per cent.	Fifteen per cent.
Hurrah,	Ten per cent.	Twenty per cent.
Hursingah Flower,	Seven and a half per cent.	Fifteen per cent.
Hurtaul,	Ten per cent.	Twenty per cent.
Indigo,	Five per cent.	Ten per cent.

Iron

Enumeration of Goods.	*On British Bottoms.*	*On Foreign Bottoms.*
Iron and manufactured Iron,	Ten per cent.	Twenty per cent.
Jutta Munsee,	Ditto.	Ditto.
Ivory,	Seven and a half per cent.	Fifteen per cent.
Kullinjun,	Ditto.	Ditto.
Kutch,	Five per cent.	Ten per cent.
Lead, pig, sheet, milled and small Shot,	Ten per cent.	Twenty per cent.
Loadh,	Seven and a half per cent.	Fifteen per cent.
Loban,	Ditto.	Ditto.
Mace,	Ten per cent.	Twenty per cent.
Madder,	Seven and a half per cent.	Fifteen per cent.
Mahogany,	Ditto.	Ditto.
Marine Stores,	Five per cent.	Ten per cent.
Mastick,	Ten per cent.	Twenty per cent.
Minium,	Ditto.	Ditto.
Morinda,	Seven and a half per cent.	Fifteen per cent.
Munjeet,	Ditto.	Ditto.
Musk,	Ditto.	Ditto.
Myrobalans,	Ten per cent.	Twenty per cent.
Myrrh,	Ditto.	Ditto.
Nutmegs,	Ditto.	Ditto.
Oils, vegetable or animal,	Seven and a half per cent.	Fifteen per cent.
Ditto town duty,	Five per cent.	Ten per cent.
Oil Seed,	Seven and a half per cent.	Fifteen per cent.
Ditto town duty,	Five per cent.	Ten per cent.
Oils perfumed or essential,	Seven and a half per cent.	Fifteen per cent.
Orpiment, or yellow Arsenic,	Ten per cent.	Twenty per cent.
Otter,	Seven and a half per cent.	Fifteen per cent.
Ownla,	Ten per cent.	Twenty per cent.
Pepper, black and white,	Ditto.	Ditto.
Piece Goods, Cotton	Seven and a half per cent.	Fifteen per cent.
Ditto Silk,	Ditto.	Ditto.
Ditto partly Silk and partly Cotton,	Ditto.	Ditto.
Pimento,	Ten per cent.	Twenty per cent.
Pipe staves,	Seven and a half per cent.	Fifteen per cent.
Prussian Blue,	Ten per cent.	Twenty per cent.

Enumeration of Goods.	*On British Bottoms.*	*On Foreign Bottoms.*
Putchapaut,	Seven and a half per cent.	Fifteen per cent.
Quick Silver,	Ten per cent.	Twenty per cent.
Rattans,	Seven and a half per cent.	Fifteen per cent.
Raw Hides,	Five per cent.	Ten per cent.
Red Sandal Wood,	Seven and a half per cent.	Fifteen per cent.
Resin,	Five per cent.	Ten per cent.
Rose Water,	Seven and a half per cent.	Fifteen per cent.
Rum from Europe or America,	Ten per cent.	Twenty per cent.
Rum from Foreign territories in Asia,	Thirty per cent.	Sixty per cent.
Saffron,	Ten per cent.	Twenty per cent.
Sago,	Seven and a half per cent.	Fifteen per cent.
Sandal Wood, red,	Ditto.	Ditto.
Ditto, white or yellow,	Ditto.	Ditto.
Sappan Wood,	Ditto.	Ditto.
Senna,	Ten per cent.	Twenty per cent.
Soonamooky Leaf,	Ditto.	Ditto.
Spikenard,	Ditto.	Ditto.
Steel and manufactured Steel,	Ditto.	Ditto.
Storax,	Ditto.	Ditto.
Sugar, wet or dry including Jaggree and Molasses,	Five per cent.	Ten per cent.
Sugar, town duty,	Five per cent.	Ten per cent.
Sulphur,	Ten per cent.	Twenty per cent.
Tape,	Seven and a half per cent.	Fifteen per cent.
Taiz-paut,	Ten per cent.	Twenty per cent.
Tea,	Ditto.	Ditto.
Thread,	Seven and a half per cent.	Fifteen per cent.
Tin,	Ten per cent.	Twenty per cent.
Tincal,	Five per cent.	Ten per cent.
Tobacco, town duty only,	Ten per cent.	Twenty per cent.
Toond Flower,	Seven and a half per cent.	Fifteen per cent.
Tuggar,	Ditto.	Ditto.
Turmeric,	Five per cent.	Ten per cent.
Ditto, town duty,	Ditto.	Ditto.
Turpentine,	Five per cent	Ten per cent

Enumeration of Goods.	*On British Bottoms.*	*On Foreign Bottoms.*
Tutenague,	Ten per cent.	Twenty per cent.
Uggar,	Seven and a half per cent.	Fifteen per cent.
Vermillion,	Ten per cent.	Twenty per cent.
Verdigrease,	Ditto.	Ditto.
Wax,	Ditto.	Ditto.
Wax Candles,	Ditto.	Ditto.
Wines,	Ditto.	Ditto.
Wood, of all sorts used in cabinet work,	Seven and a half per cent.	Fifteen per cent.
Woollens,	Five per cent.	Ten per cent.
Yellow Ockre, or Goopee Mattee,	Ten per cent.	Twenty per cent.

No. 2. (s)

TABLE of DRAWBACKS allowed on the following GOODS, imported from the interior of the country and from sea, on exportation from CALCUTTA by sea, on British, and on Foreign Bottoms.

Enumeration of Goods.	*On British Bottoms.*	*On Foreign Bottoms.*
Ajwain or Jowaen, - - - -	Two and a half per cent.	No Drawback.
Aloe Wood, - - -	Ditto.	
Anise, or Mowrie, or Sonf, - -	Ditto.	
Altah, - - - -	Ditto.	
Awl Root, - - -	Ditto.	
Buhera, - - - -	Ditto.	
Buckum, - - - -	Ditto.	
Caligeerah, - - -	Ditto.	
Camphire, - - - -	Ditto.	
Cardimums, - - -	Ditto.	
Cherayta, - - - -	Ditto.	
Cochineal, - - -	Ditto.	
Columbo Root, - - -	Ditto.	
Coosum Flower, - - -	Ditto.	
Copal, or Kuhroba, - - -	Ditto.	
Coriander, or Dhoonia, - -	Ditto.	
Crimdanah, - - -	Ditto.	
Cummin, or Jeerah, - - -	Ditto.	
Dhunia, or Coriander, - -	Ditto.	
Dhye Flower, - - -	Ditto.	
Dry Ginger, - - - -	Ditto.	
Galbanum, - - - -	Ditto.	
Gum Arabick, - - -	Ditto.	
Hurrah, - - - -	Ditto.	
Hursingah Flower, - - -	Ditto.	
Lac, Stick, Joory, Shell, Cake and Seed, -	Two and a half per cent.	
Loadh, - - - -	Ditto.	
Long Pepper, and long Pepper Root, -	Ditto.	

(s) See Regulation 4, 1815, Sections 8, 9 and 10, modifying the rates of drawback specified in this Table, and shewing what other goods are entitled to drawback besides those enumerated therein: the Provisions however of Regulation 4, 1815, Sections 8, 9 and 10, are applicable only to the cases of goods exported to the United Kingdom of Great Britain and Ireland, on British registered ships, or on Indian built ships, trading under the Provisions of the Act 53, Geo. 3, and subsequent Acts.

Mastick,

Enumeration of Goods.	*On British Bottoms.*	*On Foreign Bottoms.*
Mastick,	Ditto.	No drawback.
Morinda,	Ditto.	
Mowry,	Ditto.	
Munjeet,	Two and a half per cent.	
Myrobalans,	Ditto.	
Myrrh,	Ditto.	
Ownla,	Ditto.	
Piece Goods. Cotton,	Five per cent.	Two and a half per cent.
Ditto, ditto, Silk on exportation to London only,	Ditto.	Ditto.
Ditto, ditto, partly Silk, and partly Cotton, on exportation, to London only,	Ditto.	Ditto.
Sandal Wood, red, white, or yellow,	Two and a half per cent.	No drawback.
Sappan Wood, or Buckum Wood,	Ditto.	
Senna,	Ditto.	
Silk, raw filature, (On exportation to London only.)	Five per cent.	Two and a half per cent.
Ditto, Bengal wound, (On exportation to London only.)		
Ditto, Tushab, (On exportation to London only.)		
Ditto, Chassum, (On exportation to London only.)		
Sonf,	Two and a half per cent.	No drawback.
Soonamooky Leaf,	Ditto.	
Spikenard,	Ditto.	
Storax,	Ditto.	
Sugar, on exportation to Europe, or America,	Ditto.	
Toond Flower,	Ditto.	
Tuggur,	Ditto.	
Ugger, or Aloe Wood,	Ditto.	

No. 3.

No. 3. (t)

TABLE of the RATES of DUTY to be levied on the following GOODS, imported from the interior of the country, on exportation from CALCUTTA by sea, on British and Foreign Bottoms.

ENUMERATION OF GOODS.	*On British Bottoms.*	*On Foreign Bottoms.*
Ajwain, or Jowain,		Two and a half per cent.
Alkali,		Five per cent.
Alum,		Ten per cent.
Ambergrease,		Seven and a half per cent.
Ditto, imported from Napaul,	Two and a half per cent.	Ditto.
Anise, or Mowrie, or Sonf,		Two and a half per cent.
Arsenic, white, red, or yellow,		Ten per cent.
Assafœtida,		Ditto.
Altah,		Two and a half per cent.
Awl Root,		Ditto.
Beetlenut,		Seven and a half per cent.
Benjamin, imported from Napaul,	Two and a half per cent.	Ditto.
Blankets, country manufactured,		Five per cent.
Ditto, imported from Napaul,	Two and a half per cent.	Seven and a half per cent.
Boots, Shoes, and Slippers,		Five per cent.
Borax, country produce,		Five per cent.
Ditto, imported from Napaul.	Two and a half per cent.	Seven and a half per cent.
Brass, country produce,		Ten per cent.
Ditto, imported from Napaul,	Two and a half per cent.	Seven and a half per cent.
Brimstone,		Ten per cent.
Buhera,		Two and a half per cent.
Buckum Wood,		Ditto.
Caligeerah,		Ditto.
Camphire,		Ditto.
Cardimums,		Ditto.
Carpets,		Seven and a half per cent.

(t) The rates of duty, as specified in this Table, with reference only to those goods which may be exported to the United Kingdom of Great Britain and Ireland, on British registered ships, or on Indian built ships, trading under the Provisions of the Act 53, GEO. 3, and subsequent Acts, have been altered by the Provisions of Regulation 4. 1815. Sections 8, 9 and 10, relative to exports; which, by authorizing a drawback to a specified extent, reduce the original amount of duty receivable by Government, on most articles or goods, to two and a half per cent. By Regulation 12, 1813. Section 3, a duty is now leviable on bullion and coin which may be exported from Calcutta, Chittagong, or Balasore, either to Europe or America.

Enumeration of Goods.	*On British Bottoms.*	*On Foreign Bottoms.*
Cassia, imported from Napaul, - -	Two and a half per cent.	Seven and a half per cent.
Chanks, - - -		Ditto.
Cherayta, - - -		Two and a half per cent.
Chowries, - - -		Five per cent.
Ditto, imported from Napaul, -	Two and a half per cent.	Seven and a half per cent.
Chucrassey, - - -		Ditto.
Chunam, - - -		Ten per cent.
Chutta, - - -		Five per cent.
Civet, country produce, - -		Seven and a half per cent.
Ditto, imported from Napaul, -	Two and a half per cent.	Ditto.
Cloves, imported from Napaul, -	Two and a half per cent.	Ditto.
Cochineal, - - -		Two and a half per cent.
Cocoanuts, - - -		Five per cent.
Columbo Root, - - -		Two and a half per cent.
Coosum Flower, - - -		Ditto.
Copal, or Kuhroba, - - -		Ditto.
Copper, country produce, - -		Ten per cent.
Ditto, imported from Napaul, - -	Two and a half per cent.	Seven and a half per cent.
Coral, - - -		Ten per cent.
Coriander, or Dhoonea, - -		Two and a half per cent.
Cotton-wool, - - -		12 annas per md. of 96 sa. wt.
Cotton-yarn, - - -		Seven and a half per cent.
Cow Tails, - - -		Five per cent.
Ditto, imported from Napaul, -	Two and a half per cent.	Seven and a half per cent.
Crimdanah, - - -		Two and a half per cent.
Cummin, or Jeerah, - -		Ditto.
Dammer, - - -		Five per cent.
Dhye Flower, - - -		Two and a half per cent.
Dry Ginger, - - -		Ditto.
Elephant's Teeth, - - -		Seven and a half per cent.
Embroidered Goods and Brecades, -		Ditto.
Embroidered Goods and Brocades imported from Vizier's or Napaul territories,	Two and a half per cent.	Seven and a half per cent.
Frankincense imported from Napaul, -	Two and a half per cent.	Ditto.
Fringes, - - - -		Ditto.

Ditto,

Enumeration of Goods.	*On British Bottoms.*	*On Foreign Bottoms.*
Ditto, imported from Vizier's or Napaul territories,	Two and a half per cent.	Ditto.
Furs,		Five per cent.
Ditto, imported from Napaul,	Two and a half per cent.	Seven and a half per cent.
Galbanum,		Two and a half per cent.
Gum Arabick,		Ditto.
Gunnies and Gunny Bags,		Five per cent.
Hogs Lard,	Five per cent.	Ten per cent,
Hookah and Hookah Snakes,		Seven and a half per cent.
Hurrah,		Two and a half per cent.
Hursingah,		Two and a half per cent.
Jarrel, red or white,		Ten per cent,
Indigo,		Five per cent.
Ditto, from Vizier's dominions,	Two and a half per cent.	Seven and a half per cent.
Iron and manufactured Iron, country produce,		Ten per cent.
Ditto, ditto, imported from Napaul,	Two and a half per cent.	Seven and a half per cent.
Jutta Munsee,		Two and a half per cent.
Ivory,		Seven and a half per cent.
Keorah Water,		Ditto.
Ditto, imported from Napaul,	Two and a half per cent.	Ditto.
Kutch,		Five per cent.
Lace, gold and silver,		Ditto.
Leather,		Ditto.
Loadh,		Two and a half per cent.
Loban or Benjamin, country produce,		Seven and a half per cent.
Ditto, ditto, imported from Napaul,	Two and a half per cent.	Ditto.
Long Pepper and long Pepper Root,		Two and a half per cent,
Looys,		Five per cent.
Ditto, imported from Napaul,	Two and a half per cent.	Seven and a half per cent.
Mace imported from Napaul,	Two and a half per cent.	Ditto.
Mastick,		Two and a half per cent.
Matchlocks,		Two rupees each.
Minium,		Ten per cent.
Mowry,		Two and a half per cent.

Munjeet,

Enumeration of Goods.	*On British Bottoms.*	*On Foreign Bottoms.*
Munjeet, - - -		Ditto.
Musk, country produce, - -		Seven and a half per cent.
Ditto, imported from Napaul, - -	Two and a half per cent.	Ditto.
Myrobolans, - - -		Two and a half per cent.
Myrrh, - - - -		Ditto.
Nutmegs, imported from Napaul, -	Two and a half per cent.	Seven and a half per cent.
Oils, vegetable, or animal, - -		Ditto.
Oil Seeds, - - -		Ditto.
Oil, perfumed or essential, - -		Ditto.
Ditto, imported from Napaul, - -	Two and a half per cent.	Ditto.
Otter, - - - -		Ditto.
Ditto, imported from Napaul, - -	Two and a half per cent.	Ditto.
Ownla, - - - -		Two and a half per cent.
Paper, Bengal, - - -		Five per cent.
Peoree, - - -		Ten per cent.
Pepper, black and white, - -		Ditto.
Piece Goods Cotton, imported from Vizier's or Napaul territories, - -	Two and a half per cent.	Seven and a half per cent.
Ditto, Silk, (unless exported to London) -		Ditto.
Ditto, do. imported from Vizier's or Napaul territories, - - -	Two and a half per cent.	Ditto.
Ditto, partly Silk and partly Cotton, unless exported to London, - -		Ditto.
Piece Goods, imported from Vizier's or Napaul territories, - -	Two and a half per cent.	Seven and a half per cent.
Pimento, imported from Napaul, -	Two and a half per cent.	Ditto.
Pipe Staves, - - -		Ditto.
Prussian Blue, - - -		Ten per cent.
Purser's Stores, - - -	Five per cent.	Ditto.
Putchapaut, - - -		Seven and a half per cent.
Ditto, imported from Napaul, -	Two and a half per cent.	Ditto.
Putties, - - -		Five per cent.
Rangamattea, or Indian Red, - - -		Ten per cent.

Enumeration of Goods.	*On British Bottoms.*	*On Foreign Bottoms.*
Raw silk filature, Do. Bengal wound, Do. Tushah, Do. Chassum, } unless exported to the Port of London.		Seven and a half per cent.
Raw Hides,		Five per cent.
Rose Water,		Seven and a half per cent.
Ditto, imported from Napaul,	Two and a half per cent.	Ditto.
Saffron,		Ten per cent.
Salamoniac,		Five per cent.
Salted Provisions,	Five per cent.	Ten per cent.
Salt-petre, (v)		Seven and a half per cent.
Sandal Wood, red, white, or yellow,		Two and a half per cent.
Sappan Wood,		Ditto.
Saul Timber,		Ten per cent.
Seesoo Timber,		Ditto.
Senna,		Two and a half per cent.
Setrenjies,		Seven and a half per cent.
Shawls,		Ten per cent.
Shields,		Four annas each.
Sitsol,		Seven and a half per cent.
Soap,		Five per cent.
Sonf,		Two and a half per cent.
Soojie Mattee,		Five per cent.
Soonamooky Leaf,		Two and a half per cent.
Soondry Timber,		Ten per cent.
Spikenard,		Two and a half per cent.
Steel, and manufactured Steel, country produce,		Ten per cent.
Ditto, imported from Napaul,	Two and a half per cent.	Seven and a half per cent.
Stone Plates,		Five per cent.
Storax,		Two and a half per cent.
Sugar, unless exported to Europe or America,		Five per cent.

(v) The exportation by sea of this article, from any of the ports subject to the Presidency of Fort William, on vessels not being the property of British subjects; and the importation of that article from the interior into any of the foreign Settlements, situated within the limits of the said Presidency, has been prohibited by Regulation 10, 1816.

Sulphur,

Enumeration of Goods.	*On British Bottoms.*	*On Foreign Bottoms.*
Sulphur,		Ten per cent.
Swords,		One rupee each.
Tallow and Tallow Candles,	Five per cent.	Ten per cent.
Tape, country manufacture,		Seven and a half per cent.
Ditto, imported from Napaul,	Two and a half per cent.	Ditto.
Taiz-paut imported from Napaul,	Two and a half per cent.	Ditto.
Thread, country manufacture,		Ditto.
Ditto, imported from Vizier's or Napaul territories,	Two and a half per cent.	Ditto.
Ditto, gold and silver,		Five per cent.
Tincal, country produce,		Ditto.
Ditto, imported from Napaul,	Two and a half per cent.	Seven and a half per cent.
Tissues, gold and silver,		Five per cent.
Toon,		Seven and a half per cent.
Toond Flower,		Two and a half per cent.
Tootia or Vitriol,		Five per cent.
Tuggar,		Two and a half per cent,
Ugger or Aloe Wood,		Ditto.
Vermillion,		Ten per cent.
Verdigrease,		Ditto.
Vidre Ware,		Seven and a half per cent.
Wax,		Ten per cent.
Wax Candles,		Ditto.
* Woollens, country manufacture,		Five per cent.
Ditto, imported from Napaul,	Two and a half per cent.	Seven and a half per cent.
Yellow Ochre, or Gopee Mattee,		Ten per cent.

* This article, whether the manufacture of Europe, India, or any other country, shall not be shipped for exportation from Bengal to China, on any account whatever. See Regulation 1, 1812, Section 26.

A. D. 1811. REGULATION IV.*

A REGULATION *for granting exemptions in certain cases from the payment of the Tax established on Houses, by Regulation XV,* 1810.—PASSED *by the Vice President in Council, on the 28th May* 1811*; corresponding with the 16th Jeyte* 1218 *Bengal era; the 20th Jeyte* 1218 *Fusly; the 17th Jeyte* 1218 *Willaity; the 6th Jeyte* 1868 *Sumbut; and the 5th Jumudi-ul-awul* 1226 *Higeree.*

Preamble.

WHEREAS it is enacted by Sections IV, V and VI, Regulation XV, 1810, that a tax shall be levied on houses situated in certain cities and towns, with the exception of religious edifices; and whereas it is expedient that more specific provisions should be established with respect to such exemptions, by which the operation of them may be extended not only to religious edifices in the strict sense of that expression, but also to other buildings, erected for pious and general purposes, and to those occupied by persons belonging to the orders of devotion; and whereas, it has been deemed advisable, with a view to the relief and comfort of the indigent classes of the community, that the houses occupied by persons of that description, should likewise be exempted from the payment of the said tax, the following rules have been enacted, to be immediately in force in the provinces of Bengal, Behar, Orissa, and Benares.

Certain Mahomedan and Hindoo buildings exempted from the payment of the tax established by Regulation XV, 1810.

II. *First.* The following buildings belonging to the Mahomedans and Hindoos respectively, shall be exempted from the payment of the tax established by Regulation XV, 1810.

MAHOMEDAN BUILDINGS.

1 MUSJIDS.
2 EMAUM-BARRIES.
3 EDGAHS.
4 DURGAHS.
5 MADRISSAHS.
6 MUKBURRAHS.

HINDOO BUILDINGS.

1 THAKWOOR-BARRIES.
2 AKHARAHS.
3 SUNGUTS.
4 SUMAJ-BARRIES.

* The whole of this Regulation has been rescinded by Regulation VII, 1812, Section II.

5 CHOWPARRIES.

5 CHOWPARRIES.

6 SUDDA-BIRTS.

7 DHURUM-SALEYS.

Board of Revenue and Board of Commissioners empowered to exempt other religious buildings from payment of the tax.

Second. The Board of Revenue and Board of Commissioners respectively, are hereby empowered to order any other buildings to be exempted from the payment of the house tax, which shall, on enquiry, appear to fall under the description of religious edifices, according to the extended sense attached to that term in the preamble of this Regulation.

Dwelling houses, the rent or value of which is under five annas per month, exempted, unless occupied as shops.

III. *First.* Dwelling houses, the rent or value of which does not amount to five annas per month, shall be exempted from the payment of the tax established by Regulation XV, 1810.—Provided however, that this exemption shall not be considered applicable to houses occupied as shops, that is, for the sale of goods, whether by wholesale or retail: such houses shall be subject to the payment of the tax at the prescribed rate, whatever may be the rent of them.

The above . . . plicable to houses occupied by indigent people, whether as tenants or proprietors.

Second. The principle stated in the first part of the foregoing clause, shall be considered applicable to the houses occupied by the indigent classes of the people, whether they be occupied by tenants paying a rent for them below five annas per month, or by the proprietors themselves. In the latter case, the authorized exemptions must of course be granted, according to the best computation, which can be formed, with reference to the size and description of the buildings, of the rent which would be derived from them, if leased to tenants.

A. D. 1811. REGULATION V. *

A REGULATION *for establishing a duty on the manufacture and vend of a liquor, denominated Putchwy, and for making certain alterations in Regulations VII, 1797; VI, 1800; and XL, 1803.*—PASSED *by the Vice President in Council, on the 28th May 1811; corresponding with the 16th Jeyte 1218 Bengal era; the 20th Jeyte 1218 Fusly; the 17th Jeyte 1218 Willaity; the 6th Jeyte 1868 Sumbut; and the 5th Jumudi-ul-awul 1226 Higeree.*

WHEREAS by the Regulations already enacted, it is provided, that a tax shall be levied on the manufacture and sale of spirituous liquors, taury, and intoxicating drugs, and whereas doubts have been entertained whether those Regulations are to be considered applicable to the liquor denominated putchwy; and whereas it has been deemed advisable to modify the provision contained in Section IV, Regulation VII, 1797; Section III, Regulation VI, 1800; and Clause Fourth, Section VI, and Section XV, Regulation XL, 1803, the following rules have been passed, to be in force from the period of their promulgation throughout the territories immediately dependent on the presidency of Fort William. Preamble.

II. The manufacture and vend of the liquor ordinarily denominated putchwy, are hereby prohibited, except in virtue of licenses from the collectors, and under engagements from the individuals receiving them to pay a specific daily tax for that privilege. The manufacture and vend of putchwy prohibited, except in virtue of licenses and on the payment of a daily tax.

III. *First.* The daily tax on the manufacture and sale of putchwy, is hereby fixed in ordinary cases, as follows: Ordinary rates of tax.

In cities and towns of the 1st class, rupees 2 per day.
In towns or villages of the 2d class, rupee 1 ditto.
In ditto ditto of the 3d class, annas 8 ditto.
In ditto ditto of the 4th class, annas 4 ditto.

Second. Should the Board of Revenue or Board of Commissioners, however be of opinion, that the rates of duty specified in the preceding clause, may in any instances be enhanced without inconvenience, they are hereby empowered to order such enhancement not exceeding however the following rates:— Board of Revenue and Board of Commissioners, empowered to enhance the duty to a certain extent.

In cities and towns of the 1st class, rupees 4 per day.
In towns or villages of the 2d class, rupees 3 ditto.
In ditto ditto of the 3d class, rupees 2 ditto.
In ditto ditto of the 4th class, rupee 1 ditto.

* The whole of this Regulation has been rescinded by Regulation X, 1812, Section II.

IV.

[illegible] of putchwy under [illegible] Regulation.

IV. The general rules established regarding the forms of licenses and engagements for the sale and manufacture of spirituous liquors, the places of vend, the mode of collecting the duty, the process for the recovery of arrears, and the penalties leviable for the illicit manufacture or sale, shall be considered applicable to the manufacture and vend of putchwy, with exception however of the provisions respecting the stills, which are of course not applicable to a liquor prepared only by fermentation.

The rules which prescribe that the sanction of government shall be obtained for enhancing the rates of duty on spirituous liquors, &c. rescinded, and Board of Revenue and Board of Commissioners empowered to enhance those rates to a certain extent.

V. Such parts of the Regulations at present in force, as prescribe that the sanction of government shall be obtained previously to any enhancement of the rates of duty on spirituous liquors, and intoxicating drugs, are hereby rescinded. Should the Board of Revenue or Board of Commissioners, be at any time of opinion, that the rates of duty hitherto established on those articles can be enhanced without inconvenience, those Boards are empowered to order such enhancement not exceeding however the following rates:—

SPIRITUOUS LIQUORS.

In cities and towns of the 1st class, rupees 10 per day.
In towns or villages of the 2d class, rupees 8 ditto.
In ditto ditto of the 3d class, rupees 6 ditto.
In ditto ditto of the 4th class, rupees 4 ditto.

INTOXICATING DRUGS.

In cities and towns of the 1st class, rupees 4 per day.
In towns or villages of the 2d class, rupees 3 ditto.
In ditto ditto of the 3d class, rupees 2 ditto.
In ditto ditto of the 4th class, rupee 1 ditto.

A. D. 1811. REGULATION VI.

A REGULATION *for rescinding such parts of Regulation XXVII, 1793, as declare the holders of Lhakeraje and Malgoozarry Lands, entitled to a compensation on account of the abolition of the Sayer.*—PASSED *by the Vice President in Council, on the 14th June* 1811*; corresponding with the 1st Assar* 1218 *Bengal era; the 8th Assar* 1218 *Fusly; the 2nd Assar* 1218 *Willaity; the 8th Assar* 1868 *Sumbut; and the 22nd Jumudi-ul-awul* 1226 *Higeree.*

Preamble.

WHEREAS by the rules established on the 11th of June 1790, (framed into a Regulation, bearing date the 1st of May 1793,) the holders of lhakeraje lands, or of lands exempted from the payment of public revenue, who had received the sanction of government for the establishment of hauts, bazars, and gunges, were declared entitled to a compensation for the deprivation of the privilege of collecting duties in such places; and the holders of malgoozarry lands, or lands assessed with the public revenue, who had been permitted to collect gunge, haut, bazar, or other duties on their lands, were also considered entitled to a compensation for the profits which they had derived from such collections; and whereas ample time has been allowed for the institution and establishment of such claims; the following rule has been enacted to be in force from the period of its promulgation in the provinces of Bengal, Behar, and Orissa, excepting Cuttack.

Further claims to compensation on account of the abolition of the sayer, inadmissible.

II. No claims to compensation on account of the abolition of the sayer, which shall not have been preferred to the proper authority previously to the promulgation of this Regulation, shall be received or admitted.

A. D. 1811. REGULATION VII.

A REGULATION *for limiting and better defining the Powers of the Police Darogahs, and of Zemindars invested with the charge of the Police, with respect to persons charged with, or suspected of, the commission of public crimes and offences.*—PASSED *by the Vice President in Council, on the* 25*th June* 1811 *; corresponding with the* 12*th Assar* 1218 *Bengal era ; the* 19*th Assar* 1218 *Fusly ; the* 13*th Assar* 1218 *Willaity ; the* 4*th Assar* 1868 *Sumbut ; and the* 3*rd Jumudi-us-sani* 1226 *Higeree.*

Preamble.

WHEREAS there is reason to believe, that abuses have been practised by the police darogahs and zemindars entrusted with the charge of the police, in the exercise of the powers which were confided to them, with a view of bringing to justice persons accused or suspected of the commission of public offences ; and whereas, it is advisable that the attention of the darogahs and of the zemindars entrusted with the charge of the police, should be exclusively directed to the maintenance of the public tranquillity, and to the adoption of the prescribed measures for bringing to justice persons accused of the commission of those species of crimes, which are most injurious to the peace and happiness of society, the following rules have been enacted, to be in force from the period of their promulgation throughout the territories immediately dependent on the presidency of Fort William. *(u)*

Rules empowering police officers to receive certain charges, rescinded.

II. *First.* Such parts of the Regulations as empower police darogahs, and landholders invested with the charge of the police, to receive charges of the nature of those specified in the first part of the following clause, are hereby rescinded.

Specification of those charges.

Second. No police officer of the description above specified shall hereafter receive any charge of adultery, fornication, rape, calumny, abusive language, slight trespass, or inconsiderable assault : provided however that this restriction shall not be considered applicable to cases of maihem, actual affrays, or tumultuary assemblies of people requiring the immediate interposition of the police for the maintenance of the public tranquillity.

To what charges this restriction is not to be considered applicable.

(u) Extended to the lands comprised within the Jaghire of the late Killadar of Calleñger, annexed to the zillah of Bundlecund, by Regulation 22, 1812, and to the Purgunnah of Handya, annexed to the zillah of Allahabad, by Regulation 18, 1816 ; the latter subject to certain provisions. The Territories and Jaghires situated on the borders of the zillah of Bundlecund, belonging to several Bondelah Chieftains, together with the tract of land situated near the town of Teroha, in the said zillah, granted as an Independent Jaghire to His Highness Amrut Rao, are exempt from the operation of the general Regulations ; the former by Regulation 22, 1812, the latter by Regulation 7, 1816.

Third.

How police officers are to proceed on charges being preferred to them on account of suspicious or notoriously bad characters.

Third. On any written charge being preferred to a police darogah, or landholder invested with the charge of the police, against individuals of their being of suspicious or notoriously bad characters, the police darogah or other police officer shall immediately make such enquiry as may be practicable into the general character and means of livelihood of the accused. If there shall appear substantial grounds to believe that the charge or information is well founded, the darogah or other police officer shall immediately send the person accused to the magistrate, together with the evidence obtained respecting his character and means of livelihood. If however there shall be reason to believe from the enquiry so made, that the charge or information is unfounded or greatly exaggerated, a report only of the case shall be made to the magistrate for his consideration and orders. (*w*)

All complaints of the nature specified in the first part of Clause Second of the preceding section, to be preferred at the public cutcherry of the magistrate.

III. All complaints or prosecutions for misdemeanors or offences of the nature specified in the first part of Clause Second of the preceding section, whether preferred in person or by vakeel, (*x*) as provided for by Section IV, Regulation IX, 1807, shall hereafter be preferred in the first instance at the cutcherry of the zillah or city magistrate within the limits of the jurisdiction of which court the offence may have been committed.

Modification of rules for serving criminal process.

IV. In modification of the rules prescribed for serving criminal process by Clauses Second and Third, Section XIV, Regulation IX, 1807, it is hereby declared that those rules are to be considered applicable chiefly to charges or information of crimes or offences of a heinous nature; and that on complaints of the nature specified in the first part of Clause Second, Section II, of this Regulation, the process to be issued, shall be served by peons or other persons, who shall be authorized by the magistrate to demand and receive tullubana, according to the rate prescribed by Clause Third, Section XIV, Regulation IX, 1807; such tullubana to be paid in the first instance by the party at whose complaint the process may be issued. (*y*)

Punishment which may be inflicted on parties bringing malicious or vexatious charges, in ad-

V. Whenever any charge preferred in a zillah or city court shall upon investigation prove manifestly malicious, vexatious, or unfounded, the magistrate is here-

(*w*) Police officers are authorized to apprehend vagrants, or persons without any ostensible means of subsistence, and who cannot give a satisfactory account of themselves, *without a written charge or warrant*.. See Regulation 17, 1816, Section 8, Clause 3:—Also the Circular Orders of the Nizamut Adawlut, new edition, page 70, No. 15, for a construction of this Clause, and page 125, No. 5, relative to the conduct of magistrates in cases of persons apprehended on suspicion of bad livelihood, &c.

(*x*) The authorized pleaders of the zillah and city courts, are prohibited, without the previous sanction of the judges of those courts, from officiating as agents or mokhtars in any prosecution, trial, or proceeding, before the magistrates of the said courts, or their assistants. See Regulation 27, 1814, Section 17. Does this prohibition affect the constituted vakeels, from acting in that capacity for prosecutors or defendants, in the criminal courts?

(*y*) See additional rules in Regulation 3, 1812, Section 2, which provide for the subsistence of witnesses summoned in cases such as those as are described in the first part of Clause 2, Section 2, of this Regulation, and to restrain the institution of prosecutions arising out of cases of the same nature. The rule contained in Regulation 9, 1807, Section 14, Clause 3, herein referred to, regarding the employment of muzcoory peons, and the payment of tullubanah to them, as well as all other existing provisions on the subject, have been modified by Regulation 20, 1814, Section 14; which also contains additional rules.

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by empowered, in extension of the punishment prescribed by Section X, Regulation IX, 1793, to sentence the party by whom the charge shall have been preferred, to such period of imprisonment, as on consideration of the apparent motives and tendency of the said charge shall appear proper; not exceeding however the period of six months. (z)

dition to that prescribed in Section X, Regulation IX, 1793.

VI. The zillah and city magistrates are hereby strictly prohibited from referring to their police darogahs or other police officers of the description noticed in Section II, of this Regulation, for investigation or report, any charges of the nature of those which such officers are by that section prohibited from receiving. All investigations for the purpose of ascertaining the truth or falsehood of such charges shall be invariably conducted by the magistrate in person, or by his assistant, aided so far as may be authorized by the existing Regulations, by the native officers attached to his sudder cutcherry.

Magistrates not to refer such charges to their police officers for investigation, but to investigate them in person or by their assistants.

VII. Police darogahs and landholders invested with the charge of the police, are likewise strictly prohibited from swearing witnesses to the truth of their depositions on any local investigation which may be made by them into the circumstances of any murder, robbery, or other crime, or in the performance of any other of their duties prescribed by the existing Regulations.

Police officers prohibited from swearing witnesses to the truth of their depositions in any case.

(z) *Constructions by the Nizamut Adawlut.* 1. Whether persons convicted of preferring malicious and unfounded charges, may be sentenced to the full extent of the punishment prescribed by Regulation 9, 1807, Section 19, or whether the punishment for this offence is, by the present section, confined to six months' imprisonment in addition to the fifteen days' imprisonment, or fine of fifty rupees, directed by Regulation 9, 1793, Sections 8 and 10; the Court were of opinion, that a magistrate is empowered to punish malicious and unfounded charges with imprisonment not exceeding six months, and a fine not exceeding two hundred rupees, commutable, if not paid, to a further period of imprisonment, not exceeding six months; adding, that they understood the present section to provide for an extension of the period of imprisonment, limitted by Regulation 9, 1793, Section 10, leaving the provision for a fine as it stood in the Regulations before in force. *24th October*, 1811.—2. A false deposition upon oath, or under a solemn declaration taken instead of an oath, containing a deliberate and specific criminal charge, which the deponent knew to be unfounded, and which also appears to be malicious, is within the provisions for perjury contained in Regulation 2, 1807, notwithstanding the provision for malicious, vexatious and unfounded charge, in the present section. Two cases, agreeably to this construction, were determined by the Nizamut Adawlut, on the 29th January, 1816, and the 18th April, 1817.

A. D. 1811. REGULATION VIII.[a]

A REGULATION *for modifying certain parts of Regulations XXXI and XXXVI, 1803.—*PASSED *by the Vice President in Council, on the 16th July 1811; corresponding with the 2nd Sawun 1218 Bengal era; the 10th Sawun 1218 Fusly; the 3rd Sawun 1218 Willaity; the 11th Sawun 1868 Sumbut; and the 24th Jumadi-us-sanee 1226 Higeree.*

Preamble.

WHEREAS under the rules contained in Regulations XXXI and XXXVI, 1803, the claims of government to resume the revenue of lands held free of assessment under illegal or invalid tenures are only cognizable in the courts of judicature: and whereas there is reason to believe that individuals availing themselves of the difficulties experienced by the public officers in the establishment of such claims under the existing rules, have in many cases appropriated to themselves the revenue of lands, properly appertaining to the State, by which considerable loss has been sustained in the public resources; the following rules have been enacted, to be immediately in force throughout those parts of the ceded and conquered provinces, which are subject to the authority of the Board of Commissioners. (b)

Certain parts of Regulations XXXI and XXXVI, 1803, and of Regulation VIII, 1805, rescinded.

II. Sections VII, VIII, IX and XI, Regulation XXXI; and Sections VII, VIII, IX and XI, Regulation XXXVI, 1803, respecting lands held exempt from the payment of revenue to government in the territories ceded by the Nawaub Vizier; together with the provisions of Regulation VIII, 1805, by which the said sections are extended to the conquered provinces (excepting Cuttack) and to Bundlecund, are hereby rescinded.

Rules of proceeding in cases of lands believed to be held exempt from assessment on invalid or illegal tenure.

III. Whenever a collector of revenue shall have reason to believe that any land is held exempt from the public assessment on an invalid or illegal tenure, he shall report the circumstance to the Board of Commissioners, who, should they be of opinion that proper grounds exist for an enquiry, shall direct the collector to call upon the holder of the lands to adduce, within one month from the receipt of the notice, any documentary or other evidence tending to establish his right thereto; at the same time apprizing him, that in default of producing such proof, the reve-

(a) See Regulation 1, 1815, regarding the right of the British Government to assess land held under mocurreree or istumrar grants of any preceding Government, on the decease of the holders thereof.

(b) Extended to the lands comprised within the Jaghire of the late Killadar of Callenger, annexed to the zillah of Bundlecund, by Regulation 22, 1812, and to the Purgunnah of Handya, annexed to the zillah of Allahabad, by Regulation 18, 1816; the latter subject to certain provisions. The Territories and Jaghires situated on the borders of the zillah of Bundlecund, belonging to several Bondelah Chieftains, together with the tract of land situated near the town of Terohá, in the said zillah, granted as an independent Jaghire to His Highness Amrut Rao, are exempt from the operation of the general Regulations; the former by Regulation 22, 1812, the latter by Regulation 7, 1816.

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value of the land will be resumed and assessed in the mode prescribed by the Regulations.

In such cases as the collector may, after due consideration, deem the land resumable, or the holder may omit to produce the necessary documents, the proceedings held shall be submitted for the decision of the Board of Commissioners.

IV. If it shall appear to the collector, on due consideration of the documents and other evidence, which may be adduced that the revenue of the land is resumable on the principle of the rules contained in Regulations XXXI and XXXVI, 1803, or if the holder of the said lands shall omit to produce any documentary or other evidence within the time prescribed, or shall fail to shew good and sufficient cause for such omission, it shall be in either case the duty of the collector to forward the whole of his proceedings on the subject, with his opinion thereon, to the Board of Commissioners, who will decide whether the land shall be deemed liable to the public assessment, or otherwise.

And also in cases in which the collector shall be of opinion that the land is not liable to assessment, but after the decision of the Board of Commissioners the question shall not be again revived, unless in certain cases.

V. If the collector, after receiving the documents or evidence adduced, shall be of opinion, that the land is not liable to the public assessment, he shall nevertheless transmit the whole of his proceedings in the case, with his opinion thereon, to the Board of Commissioners, who will decide the question, and issue the proper orders for admitting or disallowing the claim to hold the lands free of assessment. It shall not however be competent to government, or its revenue officers, after the question shall have been so decided, to revive the question or disturb the title of the occupant except on proof in a court of judicature, of fraud or collusion in the previous enquiry; or except in the event of a transfer of the property or change of proprietor when a question may in consequence arise as to the hereditary or transferrible nature of the tenure.

Persons considering themselves aggrieved by the decision passed by the Board of Commissioners, may institute a suit against government within six months.

VI. Any person who may consider himself aggrieved by the decision which may be passed by the Board of Commissioners, under the rules contained in Sections IV and V, of this Regulation, shall be at liberty to institute a suit, in the courts of judicature against government, to try the merits of the said decision, provided that such suit be instituted within the period of six months from the date on which it may be passed.

Such suits may be instituted without previous reference to government, and shall be defended by the collectors under the instructions of the Board of Commissioners.

VII. Such suits may be instituted, without previous reference to the Governor General in Council, against government, and shall be defended by the collectors, under the instructions of the Board of Commissioners. (c) The courts of judicature, in cases in which they may be of opinion that the decision of the Board of Commissioners has been passed on erroneous grounds, will of course adjudge the plaintiff to be reinstated in possession of the lands in question free of assessment, at the same time awarding to him such costs as may be sufficient to reimburse him for the

(c) See Regulation 2, 1814, by which the rules established for the trial of suits proposed to be instituted against any of the public officers, who have been declared amenable for acts connected with the discharge of their official duties, to the jurisdiction of the courts of civil judicature, have been modified.

expense

expense to which he may have been subject; and giving proper directions for the adjustment of the accounts of the collections made from the lands, during the time that they may have been in the charge of the officers of government.

Courts not to interfere in the proceedings of the collectors until a regular trial shall have taken place of the merits of the

VIII. But no court of justice shall issue any prohibition or injunction to stay process previously to the formal decision of the case by the revenue officers; nor any precept or other order to prevent an ejectment consequent to such decision, until a full and complete trial shall have been had of the merits of that decision by a regular suit instituted under this section.

Persons succeeding to lakheraje tenure, by death or other transfer of the proprietary right, shall notify the same to the collector within six months under pain of fine to a certain extent.

IX. Persons succeeding to the possession of a lakheraje tenure on the decease of a former occupant, or by gift, purchase, or other transfer of proprietary right, are hereby required immediately to notify the same to the collector of the land revenue of the district in which the property may be situated, in order that the succession or transfer may be duly registered in his office; and any omission to notify such succession or transfer for the period of six months after it has occurred, shall subject the offender to such fine as the Board of Commissioners may judge proper to order to be imposed upon him; not exceeding however the tenth part of the computed annual produce of the lands.

Persons holding lands (of which they are not proprietors) free of assessment, declared liable to the payment of nankar or malikana.

X. Persons holding one or more entire village or villages, of which they are not the proprietors, free of assessment, are hereby declared subject to the payment of the same nankar or malikana to the zemindar, or other actual proprietors of the soil of such entire village or villages, (if the settlement for the revenue shall not be concluded with the proprietor,) as such zemindars or other actual proprietors would be entitled to receive under the existing Regulations, if the land were malgoozaree; and the zemindar or other actual proprietor of every entire village thus held free of assessment, shall be entitled to recover such nankar or malikana, by suit in the courts of judicature.

A. D. 1811. REGULATION IX (d)

A REGULATION *for facilitating the Division of Landed Property, and for securing the Rights of Joint Sharers in Joint Undivided Estates.*—PASSED *by the Vice President in Council, on the 30th July* 1811; *corresponding with the* 16*th Sawun* 1218 *Bengal era; the* 24*th Sawun* 1218 *Fusly; the* 17*th Sawun* 1218 *Willaity; the* 10*th Sawun* 1868 *Sumbut; and the* 8*th Rajeeb* 1226 *Higeree.*

Preamble.

WHEREAS the interest and welfare of the landholders require that the division of portions of estates should be easily effected; and whereas the rules hitherto enacted, with a view to the accomplishment of that object have been found insufficient; the Vice President in Council has been pleased to pass the following rules, to be in force from the period of their promulgation, in the districts subject to the control of the Board of Commissioners. (e)

Rules under which putteedars or sharers of undivided estates having the acknowledged right and possession of villages, may cause a separation thereof from the general estate.

II. Any putteedar or sharer of a joint undivided estate, having the exclusive and acknowledged right to, and possession of, one or more distinct village or villages in such estate, shall be at liberty under the following reservations and exceptions, to cause the said village or villages to be separated from the general estate; and the jumma of such village or villages, shall be allotted after an exact measurement of the lands comprised therein, by deducting from the gross produce thereof an allowance, according to circumstances, from five to ten per cent for the expense of management, and ten per cent of the net income of the proprietor, leaving the remainder as the jumma of government. Provided always, that the quantity of land in actual cultivation at the time of separation, be not less than five-sixths of the land capable of tillage in the said village or

(d) See additional provisions in Regulation 19, 1814, entitled—A Regulation for reducing into one Regulation, with alterations and additions, certain Regulations respecting the partition of estates paying revenue to government: the whole of the provisions of that Regulation, however, are not applicable to the description of estates mentioned in this Regulation, viz. estates held in joint tenancy only: whereas the provisions of Regulation 19, 1814, refer to estates held in joint tenancy as well as to estates held in common tenancy. This distinction, and the provisions of that Regulation exclusively applicable to each of those descriptions of estates, are clearly shewn in Section 30 thereof.—Extended to the lands comprised within the Jaghire of the late Killadar of Callenger, annexed to the zillah of Bundlecund, by Regulation 22, 1812, and to the Purgunnah of Handya annexed to the zillah of Allahabad, by Regulation 18, 1816; the latter subject to certain provisions. The Territories and Jaghires situated on the borders of the zillah of Bundlecund, belonging to several Bondelah Chieftains, together with the tract of land situated near the town of Teroha, in the said zillah, granted as an independent Jaghire to his Highness Amrut Rao, are exempt from the operation of the general Regulations; the former by Regulation 22, 1812, the latter by Regulation 7, 1816.

(e) When this Regulation was passed, the province of Benares formed a part of the districts subject to the control of the Board of Commissioners; and as that province is now under the control of the Commissioner in Behar and Benares, appointed under Regulation 1, 1816, the latter should be understood instead of the former, provided the estate which may be under a partition be situated in the province of Benares.

villages

villages, and that no objection be offered to the fairness and adequacy of the assessment on the part of the other sharers, in the general estate of which such village or villages formed a part.

What the accounts of the measurement shall contain, and how they are to be prepared and disposed of.

III. The account of the measurement directed in the preceding section, shall exhibit the whole of the actual gross produce of the lands, and shall be formed under the immediate superintendence of the collector. The original thereof shall be attested by the proprietor requiring the separation, the putwarry of the village, the mirdahs, canongoes and tehseeldar of the purgunnah. Copies of all such measurements shall be kept in the office of the canongoes, and annually bound in a book, to be attested with the official seal and signature of the collector, and then returned to those officers for deposit among their records.

How the expense of the measurement is to be defrayed.

IV. The measurement directed in Section II, shall be made entirely at the expense of the party requiring the division; and the rules laid down in Regulation V, (*f*) 1810, as far as they regard the mode of payment of persons employed in dividing lands, are to be applied to this case.

How putteedars possessing a defined share in an undivided estate may procure a separate allotment of the proportional jumma.

V. Any putteedar in the actual possession and occupancy of a defined share in a joint undivided estate, (whether such share be defined by a specific quantity of land, or a specified fractional part of a rupee, or of a begah) who may be desirous of having a separate allotment made of the proportional jumma, to which he would be liable in the proportion of his interest in the estate, shall be at liberty to prefer to the collector an application to this effect, and the collector on receipt thereof, shall proceed to allot the separate assessment of such share in the mode prescribed by Section II, for the allotment of entire villages. Provided however, that if the specific interest of the party in the estate shall be disputed by the other sharers, no separate allotment shall take place until his specific interest shall have been ascertained by award of arbitration, as provided in a subsequent part of this Regulation for claimants not in possession, or by the decree of a court of judicature.

Rules in the case of all the occupant putteedars desiring or consenting to an allotment of the jumma on their respective shares.

VI. Whenever all the occupant putteedars of a joint undivided estate, shall desire or consent to an allotment of the jumma on the shares in their respective occupancy, and shall deliver to the collector in writing a petition signed by the whole of them, containing a statement of the proportional allotment affixed by themselves on each share; it shall be competent to the collector, with the approbation of the Board of Commissioners, (*g*) after having satisfied himself by minute

(*f*) This Regulation has been rescinded by Regulation 19, 1814, Section 2, which has substituted other provisions in the place of those contained in the rescinded Regulation.

(*g*) Or the Commissioner in Behar and Benares, if the case should occur in the province of Benares. See Regulation 1, 1816, and the Note to Section 1, of this Regulation.

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and accurate enquiry, that the statement in question is the bonâ fide declaration of the subscribing parties; that the signatures are voluntary and authentic; and that government is not liable to suffer in its interests by the measure, to take separate engagements for each puttee from the owner thereof as a distinct proprietor at the jumma so fixed by the putteedars conjointly; and no non-occupant putteedar shall be entitled afterwards to assent to, or dissent from, the allotment.

Rules in the case of su[...] putteedars desiring a[n] allotment but not agree[-] ing as to their respecti[ve] proportions.

VII. Whenever all the occupant putteedars of a joint undivided estate shall desire such an allotment, but may not agree among themselves in regard to their respective proportions of the jumma so to be allotted; the collector, on receipt of an application to that effect under the seals or signatures of the whole of such putteedars, and after satisfying himself of the voluntary concurrence of all the subscribing parties, shall proceed to allot the proportional jumma of each respective share, by causing an actual and exact measurement to be made of the entire estate and of each share, by an aumeen to be deputed for the purpose, or by the tehseeldar, canongoes and mirdahs of the purgunnah; and the expense of such measurement shall be defrayed by all the putteedars in the proportion of their respective interests.

Rules as to the cond[uct] of such allotment.

VIII. The Board of Commissioners (*h*) shall instruct the collectors, from time to time, as to the mode by which the duties directed in the preceding sections may be best conducted; and all divisions and allotments made under these rules shall be recorded in the canongoe's office, and attested by the parties and by the local mofussil officers in the same manner as is directed by Section III, in regard to the measurement of distinct villages. It is moreover to be understood, that all the provisions of the existing Regulations in regard to aumeens deputed by a collector, shall be held applicable to aumeens deputed under Sections II, V and VII, of the present Regulation.

No division or allotm[ent] to be valid until san[cti-] oned by the Board [of] Commissioners, and [go-] vernment may revise [the] assessment within [ten] years in certain cases.

IX. No division of a share in an estate or allotment of jumma therein shall be considered valid, until expressly sanctioned by the Board of Commissioners; (*h*) and the Governor General in Council reserves to himself the power of revising the assessments made under Sections II, V, VI and VII, at any time within the period of ten years after the making thereof, on proof to his satisfaction of fraud, collusion, or gross error. (*i*)

Rules in cases of pers[ons] not in possession, clai[m-] ing to be putteedars.

X. Any person claiming to be a putteedar or joint sharer in an estate, but not having actual possession of any specific portion thereof, shall be at liberty to

(*h*) Or the Commissioner in Behar and Benares, if the case should occur in the province of Benares. See Regulation I, 1816, and the Note to Section I, of this Regulation.

(*i*) See Regulation 11, 1811, by which the period, fixed by some former Regulations, for revising the jumma on lands ordered to be divided into two or more estates, has been extended.

refer

prefer his claim before the collector, who will thereupon serve on the party or parties, who have engaged for the estate in proprietary right, a written notice setting forth the claim and calling upon such party or parties for an admission or denial of the claim; and if the said party or parties admit by a writing authenticated by his or their seal or signature, and attested by the canongoes, the right of the claimant to a specific portion of the estate, it shall be competent to the collector to give the claimant possession of such specific portion, and to proceed to a separate allotment of the jumma of such portion under the provisions of Sections II, or V, of this Regulation, according as such portion may consist either of one or more distinct village or villages, or of a defined share in the entire estate.

Rules in the event of such claims being denied or disputed.

XI. In the event of the claim being denied, or the specific interest of the claimant being disputed, the collector shall recommend to the several parties to submit the matter in dispute to the arbitration of three or more of the neighbouring zemindars, assisted by the canongoes of the purgunnah; and on the parties consenting to appoint arbitrators, it shall be competent to the collector to tender to the parties for execution arbitration bonds in the form (j) prescribed by Regulation XXI, 1803; and on the due execution of the arbitration bonds by the parties, to refer the matter for decision to the arbitrators; and all the provisions of the said Regulation shall be applicable to awards given by arbitrators appointed under this section. Provided however, that if either party refuse to concur in submitting the matter to arbitration, the claimant shall be left to prosecute his claim by regular suit in the courts of judicature.

What the award or decree in such cases shall contain and how to be carried into effect.

XII. The arbitrators in all cases referred to them for amicable adjustment under the foregoing section, and the courts of judicature in all suits for putteedaree shares of an estate shall make it a rule, on giving a decision in favor of the claimant, to specify in the award or decree, the precise share to which the claimant may be entitled, whether it consist of one or more distinct village or villages, or of a defined portion of the general estate. The collector on production of such award or decree shall proceed to the separate allotment of the jumma of the share thus awarded or decreed under the provisions of Sections II, or V, of this Regulation, according as they may be respectively applicable to the case.

The shares after the separate allotment shall not be liable for any arrears except such as may accrue on its separate proportion of the jumma.

XIII. After the separate allotment of the jumma upon any one or more share or shares of an estate, or upon all the shares of an estate shall have been made in conformity to the provisions of Sections II, V, VI, or VII, of this Regulation, according as the provisions of either may be applicable to the case, and shall

(j) This form is not given in Regulation 21, 1803, but what the contents of the arbitration bond should be, are stated.

have

have been confirmed by the Board of Commissioners (k) under Section IX; the share or shares upon which a separate proportion of the general jumma may have been so allotted, shall not be held liable for any default or arrear of revenue, except such as may accrue on the separate proportion of jumma thus allotted upon such share or shares. And in the event of its being necessary to have recourse to a sale of lands for the recovery of any arrear of revenue due from such an estate, the share or shares, from which the arrear may be due, shall alone be liable to be sold.

XIV. In consideration of the peculiar nature of the putteedaree tenures to which this Regulation is meant to apply; it is hereby declared, that whenever the Board of Commissioners(k) shall deem it expedient not to proceed to the absolute sale of such defaulting share, it shall be competent to the said Board to authorize a conditional transfer of such share to the proprietor of any other share of the same general estate by way of mortgage or conditional sale, for the amount of the arrear, or of such portion of it as may be equal to the value of the defaulter's share, or with a reservation for a further payment to the owner, if the value of the share in the Board's (k) judgment exceed the amount of the arrears: and the defaulting proprietor or proprietors of the share so transferred, and his or their legal representative or representatives shall be entitled to reclaim possession of such share or shares on repayment of the consideration, for which it may have been so transferred, with legal interest at any time within five years from the date of the transfer.

Board of Commissioners may in certain cases authorize a conditional transfer of defaulting shares.

XV. If the person to whom such defaulting share shall have been so transferred, shall on tender of repayment before two competent witnesses, refuse to accept the same and to surrender possession of the land, the party tendering it shall be at liberty to deposit the amount in the zillah court, and the judge shall on such deposit being made, proceed as is directed by Regulation XXXIV, 1803, in regard to the redemption of conditional sales by the act of the party. If payment of the principal and interest shall not be tendered within five years, the puttee will of course become the bonâ fide property of the mortgagee.

Rules as to tenders of repayment under such conditional transfers.

XVI. No final process shall issue from the collector's office for the actual division of lands or allotment of jumma under any of the rules contained in this Regulation, until the parties soliciting such division or allotments shall have deposited with the collector a fee equal to one per cent on the estimated gross produce of the land so to be divided, as soon as the same may have been ascertained

Deposit to be made with the collector before any final process for division or allotment shall issue.

(k) Or the Commissioner in Behar and Benares, if the case should occur in the province of Benares. See Regulation I, 1816, and the Note to Section I, of this Regulation.

according

according to the provisions applicable under this Regulation to the case of such division or allotment.

How such deposit is to be appropriated.

XVII. The fee required in the preceding section, shall be annually accounted for to the Board of Commissioners, (*l*) who will after inspecting the annual register directed to be prepared by Section III, of this Regulation, direct its appropriation to the benefit of the native officers in such proportions as may appear proper, on a due consideration of the accuracy and industry of those officers in preparing the register, and the general execution of the duties prescribed for facilitating the division of landed property.

These rules not to prevent persons availing themselves of the provisions of Regulation V, 1810.

XVIII. Nothing contained in the foregoing rules shall be construed to prevent persons availing themselves of the provisions contained in Regulation V, (*m*) 1810, in cases in which they may not wish to apply for and obtain a separation of their puttees or shares under the present Regulation, or in cases in which this Regulation may not be applicable.

(*l*) Or to the Commissioner in Behar and Benares, if the case should occur in the province of Benares. See Regulation 1, 1816, and the Note to Section 1, of this Regulation.

(*m*) This Regulation has been rescinded by Regulation 19, 1814, Section 2, which contains other Provisions in lieu of those rescinded.

A. D. 1811. REGULATION X.

A REGULATION *for preventing the Importation of Slaves from foreign Countries, and the Sale of such Slaves in the Territories immediately dependent on the Presidency of Fort William.*—PASSED *by the Vice President in Council, on the* 6*th August* 1811*; corresponding with the* 23*rd Sawun* 1218 *Bengal era; the* 2*nd Bhadoon* 1218 *Fusly; the* 24*th Sawun* 1218 *Willaity; the* 2*nd Bhadoon* 1868 *Sumbut; and the* 15*th Rajub* 1226 *Higeree.*

Preamble.

WHEREAS instances have occurred of the importation of slaves from foreign countries into the British territories; and whereas such traffick is inconsistent with the dictates of humanity and with the principles by which the administration of this country is conducted; the following rules have been enacted, to be in force immediately on their promulgation throughout the territories immediately dependent on the presidency of Fort William. (*n*)

The importation of slaves by land or by sea prohibited.

II. The importation of slaves whether by land or by sea into the places immediately dependent on the presidency of Fort William, is hereby strictly prohibited; and any person infringing this prohibition, shall be liable to be prosecuted and punished for the offence by the courts of criminal judicature.

Penalties for a breach of the foregoing rule.

III. Any person who may be convicted of the offence of importing slaves into the British territories subsequently to the promulgation of this Regulation, shall be sentenced to imprisonment for the period of six months, and to pay a fine to government, according to his circumstances in life; not exceeding however the sum of rupees two hundred, commutable, if not duly discharged, to imprisonment for the further period of six months on the expiration of the former part of the sentence.

Persons imported as slaves, shall be discharged or sent back.

IV. Persons imported as slaves into the British territories shall be liable to be discharged or sent back to their friends and connexions in the country from which

(*n*) See the Circular Orders of the Nizamut Adawlut, new edition, pages 126 and 178, Nos. 1 and 3, declaring the castration of slaves punishable by the Mahomedan law, and requiring the notification of that law to be promulgated, and No. 2, page 127, giving a construction of the present Regulation —Extended to the lands comprised within the Jaghire of the late Killadar of Callenger, annexed to the zillah of Bundlecund, by Regulation 22, 1812, and to the Purgunnah of Handya, annexed to the zillah of Allahabad, by Regulation 18, 1816; the latter subject to certain provisions. The Territories and Jaghires situated on the borders of the zillah of Bundlecund, belonging to several Bondelah Chieftains, together with the tract of land situated near the town of Teroha, in the said zillah, granted as an independent Jaghire to His Highness Amrut Roa, are exempt from the operation of the general Regulations; the former by Regulation 22, 1812, the latter by Regulation 7, 1816.

they

they may have been imported, according as may appear most advisable to the magistrate by whom the decision on the case may be passed.

Captains of certain ships importing at Calcutta shall previously to landing their cargoes execute a penalty bond not to sell slaves.

V. *First.* For the more effectual prevention of the importation of slaves at the port of Calcutta, captains or supercargoes of vessels, with the exception of the Honorable Company's ships, importing at Calcutta, shall, previously to being permitted to land any part of their cargo or goods, execute a bond, rendering themselves liable to the payment of a penalty of rupees five thousand, in the event of their disposing of any persons, as slaves.

By whom such bond is to be taken.

Second. The bond mentioned in the preceding clause shall be taken by one of His Majesty's justices of the peace, acting in and for the town of Calcutta, who will of course cause it to be executed in due form.

The collector of government customs to ascertain that such bond has been executed previously to permitting the cargo to be landed.

Third. It shall be the duty of the collector of government customs at Calcutta, to ascertain that the prescribed bond has been executed, previously to permitting any part of the cargo or goods of any vessel, the Honorable Company's ships excepted, to be landed.

Form of the bond.

Fourth. The following is the form of the bond to be taken in the cases above stated:

KNOW ALL MEN by these presents, that I ——— captain of the ——— now lying and being in the river Hooghly in Bengal, am held and firmly bound unto the United Company of Merchants of England trading to the East Indies, in the sum of five thousand sicca rupees of lawful money of Bengal, to be paid to the said United Company, their certain attorney, successors or assigns, for which payment to be well and truly made, I bind myself, my heirs, executors and administrators, firmly by these presents, sealed with my seal, dated the ——— day of ——— in the year of our Lord one thousand eight hundred and

THE CONDITION of this obligation is such, that if the above bounden ——— has made a just and true report in writing to the custom master of Calcutta, of the number of persons, male and female, imported by him into Bengal, in and on board the abovementioned ——— and if the said ——— has not since his last arrival in Bengal, and shall not whilst he the said ——— or the said ——— shall be or remain in Bengal, land for the purpose of selling, giving away, or otherwise disposing of any person or persons imported on board the said ——— as and for a slave or slaves, and if the said ——— has not sold, given away, or disposed of, and shall not in Bengal, or in any of the countries of or under the management of the said United Company, their governors or servants in India, sell, give away, or dispose of any person or persons, male or female, imported on board

the

the said ——— on this her last arrival in Bengal as and for a slave or slaves, then this obligation shall be void, otherwise the same shall be and remain in full force and virtue.

Sealed and delivered (where no stamps are used) in the presence of }

A. D. 1811. REGULATION XI.

A REGULATION *for extending the Period fixed by the existing Regulations for revising the Jumma on Lands ordered to be divided into two or more Estates.*—PASSED *by His Excellency the Vice President in Council, on the 20th August* 1811*; corresponding with the 5th Bhadoon* 1218 *Bengal era; the 16th Bhadoon* 1218 *Fusly; the 6th Bhadoon* 1218 *Willaity; the 1st Bhadoon* 1868 *Sumbut; and the 29th Rajub* 1226 *Higeree.*

WHEREAS it is declared by Section XXV, Regulation XXV, 1793, extended to Benares, by Section II, Regulation XXVI, 1795, and re-enacted for the ceded and conquered provinces by Section LV, Regulation XXVI, 1803, in regard to the allotment of the public jumma on lands, ordered to be divided into two or more estates, that "if it shall be proved to the satisfaction of the Governor General "in Council within three years after the parties may have been put in possession, "that the jumma was fraudulently or erroneously apportioned at the time of the "division, he reserves to himself the power of ordering a new allotment of the "jumma upon the several estates, into which it may have been divided, &c." and whereas the security of the public revenue requires that the said period of three years should be extended; the following rules have been enacted, to be in force from the period of their promulgation throughout the provinces immediately dependent on the presidency of Fort William. (*o*) Preamble.

II. Such part of Section XXV, Regulation XXV, 1793, Section II, Regulation XXVI, 1795, and Section LV, Regulation XXVI, 1803, (*p*) as determines the period of time within which it shall be competent for the Governor General in Council to order a revision of the jumma with a view to the correction of frauds or errors committed in the original allotment of the jumma, is hereby rescinded. Certain parts of Section XXV, Regulation XXV, 1793, Section II, Regulation XXVI, 1795, and Section LV, Regulation XXVI, 1803, rescinded.

(*o*) See Regulation 19, 1814, entitled—A Regulation for reducing into one Regulation, with alterations and additions, certain Regulations respecting the partition of estates paying revenue to government;—whereby have been re-enacted the provisions contained in the present Regulation.—Extended to the lands comprised within the Jaghire of the late Killadar of Callenger, annexed to the zillah of Bundlecund, by Regulation 22, 1812, and to the Purgunnah of Handya, annexed to the zillah of Allahabad, by Regulation 18, 1816; the latter subject to certain provisions. The Territories and Jaghires situated on the borders of the zillah of Bundlecund, belonging to several Bondelah Chieftains, together with the tract of land situated near the town of Teroha, in the said zillah, granted as an independent Jaghire to His Highness Amrut Rao, are exempt from the operation of the general Regulations; the former by Regulation 23, 1812, the latter by Regulation 7, 1816.

(*p*) The rules referred to here, have all again been declared to be rescinded by Regulation 19, 1814, Section 2.

III.

On proof of fraud or material error within ten years subsequent to any future allotment, government may order a re-allotment of the jumma.

III. Should it be proved to the satisfaction of the Governor General in Council, that any fraud or material error has been committed in the allotment of the jumma on lands ordered to be divided into two or more distinct estates from and after the date of this Regulation, within the term of ten years, subsequent to the period at which such division and allotment may have been made, it shall be competent for the Governor General in Council to order a re-allotment of the jumma on the principles established by the existing Regulations.

The period of ten years to be calculated from the date of the confirmation of the allotment by the Board of Revenue, or Board of Commissioners.

IV. *First.* The period of ten years shall be calculated from the date on which the partition of the lands and allotment of the jumma may receive the confirmation of the Board of Revenue or Board of Commissioners, (*q*) according as the lands may be situated in the districts subject to the controul of those Boards (*q*) in all matters connected with the land revenue respectively: and no such partition and allotment is to be considered to be final or valid (as is in substance provided by the existing Regulations), until it shall have been formally and expressly sanctioned by one or other of those authorities. (*q*)

Tahoods and engagements not to constitute distinct estates until sanctioned by government or the Boards.

Second. In like manner tahoods executed for portions of estates, and the correspondent engagements shall not be considered to constitute distinct estates until the acceptance of them shall have been formally and expressly sanctioned by the government, or the Board of Revenue, or Board of Commissioners. (*q*)

(*q*) Or Commissioner in Behar and Benares, appointed under Regulation 1, 1816, for the control of the revenue and revenue officers, in the province of Benares, and that part of the province of Behar, comprised in the zillahs of Behar, Shahabad, Sarun and Tirhoot.

A. D. 1811. REGULATION XII.

A REGULATION *for augmenting the number of Judges of the Courts of Sudder Dewanny Adawlut and Nizamut Adawlut, according as may from time to time appear necessary for the dispatch of the business of those Courts.*—PASSED *by the Vice President in Council, on the 27th August* 1811*; corresponding with the 12th Bhadoon* 1218 *Bengal era; the 23d Bhadoon* 1218 *Fusly; the 13th Bhadoon* 1218 *Willaity; the 8th Bhadoon* 1868 *Sumbut; and the 7th Shabaan* 1226 *Higeree.*

WHEREAS it is enacted by Section III, Regulation XV, 1807, that the courts of Sudder Dewanny Adawlut and Nizamut Adawlut, shall consist of a chief judge, being a member of the Supreme Council, but not the Governor General or Commander in Chief; and of three puisne judges, to be selected from among the Company's covenanted servants; and whereas the increased number of trials in those courts renders it necessary, that the number of judges should be augmented; the following rules have been enacted, to be in force from the period of their promulgation. **Preamble.**

II. *First.* Section III, Regulation XV, 1807, is hereby rescinded. **Section III, Regulation XV, 1807, rescinded.**

Second. The courts of Sudder Dewanny Adawlut and Nizamut Adawlut, shall in future consist of a chief judge, and of as many puisne judges, as the Governor General in Council may from time to time deem necessary for the dispatch of the business of those courts. **What number of judges the courts of Sudder Dewanny Adawlut and Nizamut Adawlut shall in future consist of.**

A. D. 1811. REGULATION XIII.

A REGULATION *for the more convenient and efficient discharge of the duties of the Board of Revenue.*—PASSED *by the Vice President in Council, on the 18th October* 1811*; corresponding with the 3rd Kautick* 1218 *Bengal era; the 16th Kautick* 1219 *Fusly; the 4th Kautick* 1219 *Willaity*; *the 1st Kautick* 1868 *Sumbut; and the 29th Ramzaan* 1226 *Higeree.*

Preamble.

WHEREAS by Section XLIX, Regulation II, 1793, two members are required to form a Board of Revenue; and whereas the said Board now consists of only two members, exclusive of the president, who is likewise a member of the supreme council: and whereas it may often be convenient and advisable that one of the members should superintend in person the conclusion of settlements and the performance of other duties subject to their control; the following rules have been enacted, to be immediately in force in the provinces of Bengal, Behar and Orissa, including Cuttack.

Whenever necessary, a member of the Board of Revenue shall proceed in person into that part of the country where his services may be required in the conclusion of settlements and the performance of other duties.

II. Whenever circumstances may in the judgment of the Governor General in Council, or of the Board of Revenue itself, render it advisable that the performance of any of the public duties entrusted by the general Regulations to the superintendence of that Board, should be superintended by a member of the said Board in person and on the spot, one of the members shall proceed to that part of the country in which his presence and services may be required. The Board of Revenue, with the approbation of the Governor General in Council, shall at the same time determine to what district or districts the authority of the member so proceeding on deputation shall extend.

The Board, with the approbation of government to determine to what district or districts his authority shall extend.

The Board also to determine what part of the establishment of their secretary's office shall attend the member proceeding on deputation.

III. The Board of Reveuue with the sanction aforesaid, will also determine what part of the establishment of their secretary's office, shall attend the member proceeding on deputation, for the purpose of aiding in the discharge of the duties entrusted to him.

The member proceeding on deputation competent to exercise all the duties, power and authority vested in the Board of Revenue collectively, within the limits established for his exclusive control under Section II, of this Regulation.

During the period of such deputation, a single member of the Board may exercise at the presiden-

IV. The member of the Board of Revenue so employed, shall be entitled to exercise all the duties, power and authority, which are or may be vested in the Board of Revenue collectively, within the limits which may be established for his temporary and exclusive control under Section II, of this Regulation. In like manner, a single member of the Board of Revenue shall during the period of such deputation, be competent to exercise at the presidency all the duties,

power

...y all the duties, power and authority vested in the Board collectively, in the remaining parts of the provinces of Bengal, &c.

power and authority, vested in the Board collectively, in the remaining parts of the provinces of Bengal, Behar and Orissa, including Cuttack; provided however, that whenever the acting president and junior member of the Board of Revenue shall be both at the presidency, two members shall be required as at present to constitute a regular and legal meeting of the Board.

Two members to constitute a regular and legal meeting of the Board, whenever the acting president and junior member, shall be both at the presidency.

V. On the termination of any deputation by a member of the Board of Revenue, the correspondence and other documents connected with such deputation shall be carefully deposited in the office of the Board's secretary at the presidency.

Correspondence and documents how to be deposited on the termination of any deputation by a member.

A. D. 1811. REGULATION XIV.

A REGULATION *for amending the Provisions of the existing Regulations, respecting the Punishment of Criminals by Transportation, and for modifying the rules in force regarding the offices of Judge and Magistrate of the Twenty-four Purgunnahs.*—PASSED *by the Governor General in Council, on the* 3rd *December* 1811; *corresponding with the* 19th *Aughun* 1218 *Bengal era; the* 3rd *Poose* 1219 *Fusly; the* 20th *Aughun* 1219 *Willaity; the* 3rd *Poose* 1868 *Sumbut; and the* 16th *Zekaad* 1226 *Higeree.*

WHEREAS under the rules contained in Regulation LIII, 1803, in Regulation VIII, 1808, and in other Regulations, persons convicted of certain crimes against society are liable to be transported for life beyond sea; and whereas the delay experienced in carrying such sentences into execution, and other considerations connected with the public convenience and the general reform of the police, render it expedient that those rules should be modified; and whereas it has been judged advisable to establish the offices of judge and magistrate of the Twenty-four Purgunnahs, on a different footing from that on which they are constituted under Regulation VII, 1806, and Regulation X, 1808; the following rules have been enacted, to be in force from the 1st of January next. (r) Preamble.

II. First. Such of the provisions contained in Regulation LIII, 1803, *Regulation VIII,* 1808, *and in other Regulations, as declare that persons convicted of the crimes therein mentioned, shall be sentenced to transportation beyond sea, are hereby rescinded.* (s)

Such parts of Regulation LIII, 1803, Regulation VIII, 1808, and other Regulations, as regard the punishment of criminals by transportation beyond sea, rescinded.

Second. Persons convicted of any of the crimes, which under the Regulations noticed in the preceding clause, would have subjected them to imprisonment and transportation beyond sea for life, shall be adjudged to suffer imprisonment for life in the jail erected at Allypore, in the vicinity of Calcutta, under the custody of such person as government may from time to time deem proper to invest with the charge of that jail. (s)

Persons convicted of crimes which under the Regulations noticed in the preceding clause, would have subjected them to imprisonment and transportation beyond sea for life, to be adjudged to suffer imprisonment for life in the jail at Allypore in the vicinity of Calcutta.

Third. Persons sentenced to imprisonment for life in the above mentioned jail, shall on no account be permitted to quit the area attached to the jail, for the purpose of being employed on the public roads, or for any other purpose, except

Persons sentenced to imprisonment for life in the jail at Allypore to be on no account permitted to quit the area attached to

(r) See further rules in Regulation 14, 1816, Section 11, and the remaining sections of that Regulation.

(s) Rescinded by Regulation 9, 1819, by which transportation has been restored, the Governor General in Council reserving the power to detain at the Jail at Allypore, for any period, convicts sentenced to transportation.

the jail, except in cases of sickness or accidents.

And they are to be uniformly re-lodged within the jail.

in cases in which sickness or accidents may require that they should be taken to the hospital attached to the jail, and they shall be uniformly re-lodged within the jail whenever their health may admit.

Persons sentenced to imprisonment for life in the Allypore jail, to be employed as the superintendant of the jail shall direct.

Fourth. Persons sentenced to imprisonment for life in the jail at Allypore, shall be employed in the manufacture of articles for which a constant demand may exist at the presidency, or in such other labor as the superintendant of the jail may direct, subject of course, to any instructions with which he may be at any time furnished on the question by the Governor General in Council.

Such parts of Regulation VII, 1806, as enact that a court of civil judicature exclusively shall be established in the Twenty-four Purgunnahs, and such parts of Regulation X, 1808, as enact that the person holding the office of superintendant of police in the lower provinces, shall be likewise magistrate of the Twenty-four Purgunnahs, rescinded. The offices of judge and of magistrate of the Twenty-four Purgunnahs, to be united in the same person on the footing on which those offices, are constituted generally in other parts of the country.

III. *First.* Such parts of Regulation VII, 1806, as enact that a court of civil judicature exclusively, shall be established in the vicinity of Calcutta, to be denominated the dewanny adawlut of the Twenty-four Purgunnahs, and such parts of Regulation X, 1808, as enact that the person holding the office of superintendant of police in the lower provinces, shall be likewise magistrate of the Twenty-four Purgunnahs, are hereby rescinded.

Second. The offices of judge and of magistrate of the Tewnty-four Purgunnahs, (*t*) shall be united in the same person, on the footing on which those offices are constituted generally, in other parts of the country.

(*t*) This sillah has been divided into two; one called the Suburbs of Calcutta, the other the Twenty-four Purgunnahs beyond the Suburbs of Calcutta; both constituted agreeably to the principle stated in this Clause. See Regulation 14, 1814.

A. D. 1812. REGULATION I. (v)

A REGULATION *for modifying certain parts of Regulation IX, 1810; for imposing a Duty on Horses, imported by Sea, with an exception to Horses imported from Europe; and for prohibiting the exportation of Woollens from Bengal to China.*—PASSED *by the Governor General in Council, on the 13th January 1812; corresponding with the 1st Maug 1218 Bengal era; the 15th Maug 1219 Fusly; the 2d Maug 1219 Willaity; the 14th Maug Buddee Sumbut 1868; and the 27th Zeheza 1226 Higeree.*

WHEREAS the rates of duties fixed by Regulation IX, 1810, have in some instances been found liable to objection; and whereas it has been thought advisable to impose a duty on horses imported by sea, with an exception to horses imported from Europe; and whereas it has appeared expedient to explain and amend parts of the aforesaid Regulation; and also to prevent the exportation of woollens from Bengal to China; the Governor General in Council has been pleased to enact the following rules, to have effect from the date of their publication. Preamble.

II. Section V, Regulation IX, 1810, prescribes, that the custom houses for the collection of the government customs under that Regulation, shall be fixed in the cities and towns therein mentioned: as local circumstances however in some instances may render it expedient, that the custom houses should be fixed without the limits of the cities or towns in question, it is hereby declared, that a custom house may be fixed by order of the Governor General in Council at any place near the cities or towns referred to, not exceeding one coss or two miles from their respective boundaries. Modification of Section V, Regulation IX, 1810.

III. Duties shall be levied at the following rates on cotton in its cleaned and uncleaned state respectively. Modification of the rates of duty prescribed by Section XII, Regulation IX, 1810; and additions to the enumeration of goods therein subjected to duty.

In its cleaned state (as at present), twelve annas per maund of ninety-six Calcutta sicca weight.

In its uncleaned state, or in the pod; four annas per maund of ninety-six Calcutta sicca weight. (u)

(v) See Regulation 4. 1815, entitled—A Regulation for modifying some of the Provisions at present in force, for the collection of customs on certain articles of commerce in the territories immediately dependent on the Presidency of Fort William.

(u) On cotton-wool (which appears to be a synonymous term for cotton, agreeably to Regulation 4, 1815, Section 12) the produce of any part of India, a drawback of the whole amount of duty is allowed, on exportation to the United Kingdom, on British registered ships, or Indian built ships, trading under the Provisions of 53, GEO. 3, and subsequent Acts. See Regulation 4, 1815, Section 9: Also, modified by Section 12, of the same Regulation, whereby the inland or transit duty on cotton or cotton-wool, clean or uncleaned, is reduced to 5 per cent, ad valorem, should the rate of duty established by this section, in any instance, exceed that amount. See also a similar modification by Regulation 19, 1812, Section 2, Clause 2.

IV.

The produce of the Seemul tree (Bombax), not intended to be comprehended.

IV. The above is not intended to comprehend the produce of the Seemul tree (Bombax) which is not to be subject to any duty.

Raw silk with certain exceptions subject to the duty of 7½ per cent ad valorem.

V. With the exception of raw filature silk, and Bengal wound silk (the duties of which shall be levied in the mode already established), a duty shall be levied on all other sorts of raw silk at the rate of seven and a half per cent ad valorem. This rule of course supersedes the provision contained in Clause First, Section XII, Regulation IX, 1810, respecting the duty on the sorts of raw silk denominated tushah and chassum.

Tin and tutenague subject to a duty of ten per cent ad valorem.

VI. A duty shall be levied on tin and tutenague, at the rate of ten per cent ad valorem on importation, instead of at the fixed valuation specified in Section XII, Regulation IX, 1810. (w)

Copper and brass, wrought or unwrought, subject to a duty of ten per cent ad valorem.

VII. A duty shall be levied on the importation by sea of copper and brass, whether in a wrought or unwrought state, at the rate of ten per cent ad valorem. A duty shall also be levied at the same rate, on the importation by land, of copper and brass, in an unwrought state. (w)

Rule as to copper and brass imported from Napaul.

VIII. Copper and brass imported from Napaul, whether wrought or unwrought, will continue subject to the rate of duty already established, viz. two and a half per cent, to be levied however ad valorem, instead of at the fixed valuation specified in Section XII, Regulation IX, 1810.

Tobacco imported at Chittagong, subject to a duty of ten per cent ad valorem.

IX. Tobacco imported by sea into the port of Chittagong, shall be subject to a duty of ten per cent ad valorem at the custom house at Chittagong. (x)

Horses and mares imported, declared subject to pay duties.

X. (y) *In modification of the rule contained in Clause Second, Section XIII, Regulation IX, 1810, it is hereby declared, that horses and mares, imported by sea into the ports of Calcutta, Chittagong, or Balasore, with the exception of horses and mares, imported from Europe, shall be subject, after the expiration of the month of April 1812, to the following duties :*

Rates of duties.

XI. *A horse or mare under fourteen hands two inches in height, shall be subject to a duty of four hundred rupees on importation. A horse of fourteen hands two inches in height, or exceeding that height, shall be subject to a duty of two hundred rupees on importation.*

(w) Metals, in an unmanufactured state, the produce of the United Kingdom, imported on British registered ships, or Indian built ships, trading under the Provisions of 53, Geo. 3, and subsequent Acts, are exempt from duty. Articles, the produce or manufacture of foreign Europe, imported as above specified, are subject to a duty of only 5 per cent. See Regulation 4, 1815, Section 3, and Section 5, Clause 2.

(x) If the produce or manufacture of foreign Europe, and imported on British registered ships, or Indian built ships, trading under the Provisions of 53, Geo. 3, and subsequent Acts, is subject to a duty of only 5 per cent. See Regulation 4, 1815, Section 5, Clause 2.

(y) This and the six next sections, have been rescinded by Regulation 14, 1813.

XII.

XII. A mare of fourteen hands two inches in height, or exceeding that height, shall be allowed to be imported without the payment of any duty or fee.

Mares of a certain height not to pay duty.

XIII. To prevent the evasion of the duties on horses imported by land from Ganjam through the district of Cuttack, it is hereby declared, that horses or mares, which may have been imported by sea into the territories subject to the Madras or Bombay governments, shall be subjected to the aforesaid duties on their importation from Ganjam, and other places to the southwest, into the Cuttack province to the northward of the Kutjoory or Mohanuddy river.

Horses imported by land into Cuttack subject to duties.

XIV. The duty payable on horses so imported, shall be levied by the collector of the land revenue at Cuttack, who will grant the rowannahs in the prescribed form.

Such duties to be collected by the collector of revenue at Cuttack.

XV. With an exception to horses the property of military or civil officers returning to Bengal from public duty, which the custom masters are to pass at their own discretion, and excepting horses imported from Europe, no horses or mares imported by sea, shall be exempt from the payment of the prescribed duty, without the special orders of the Governor General in Council.

No horses imported by sea (with certain exceptions) to be exempt from duties without the special orders of government.

XVI. Horses imported by land into the Cuttack province, may be passed at the discretion of the collector of Cuttack, provided they shall not be intended for merchandize, and shall be in the actual use and possession of the owner. But it is not intended by this clause to authorize the collector to exempt from the tax the horses of individuals, which may be coming round for them from Ganjam and other places to the southwest, unless they shall at the time of transit be in the actual use of the owner.

Horses imported into Cuttack by land, and not intended for merchandize may be exempted at the discretion of the collector, if in the actual use of the owner.

XVII. In explanation of the rule prescribed in Section XIV, Regulation IX, 1810, it is hereby declared, that no articles belonging to private individuals shall be exempt from the payment of the established duties excepting second hand articles or articles actually in the possession and use of the owners; and such articles shall be passed or otherwise, at the discretion of the collector.

Explanation of Section XIV, Regulation IX, 1810, as to articles belonging to private individuals not in actual use.

XVIII. In explanation of Clause First, Section XXIII, Regulation IX, 1810, it is hereby declared, that the duty of examining and appraising the goods referred to in that rule, may be assigned by the custom master for the town of Calcutta, to the Company's examiner and appraiser of piece goods.

Examination and appraising of goods may be assigned to the Company's examiner and appraiser.

XIX. An error having been made in the rates of exchange of the Portuguese and China coins; the following rates are to be substituted in lieu of those specified in Section LX, Regulation IX, 1810.

How Portuguese and China coins shall be valued in exchange.

Countries.	*Coins.*	*Rate of Exchange.*
Portugal and Madeira,	Milrea,	at 2½ sicca rupees.
China,	Tale,	at 3½ ditto.

No drawback allowed on the exportation of goods imported from the interior of the country, unless the application be accompanied with the rowannahs.

XX. In explanation of the provisions contained in Regulation IX, 1810; it is hereby declared, that no drawback shall be allowed on the exportation of goods imported from the interior of the country, unless the applications for them be accompanied with the rowannah or rowannahs, covering the goods intended to be exported.

Drawback to be allowed on goods imported by sea, whether expressly intended for re-exportation or not.

XXI. In modification of the rule contained in Section LXXV, (z) of the abovementioned Regulation, it is hereby declared, that the established drawback shall be allowed on goods imported by sea, whether the goods intended to be re-exported, shall have been imported expressly for that purpose or otherwise.

Goods to be examined by the nearest chokey darogah who shall endorse the rowannah.

XXII. With a view to prevent the evasion of the duties by a rowannah being used to cover a second or more dispatches of goods; it is hereby declared, that all articles liable to the payment of a custom duty, when imported into a town, are to be taken to the nearest chokey darogah in order that they may be examined; and it shall be the duty of the darogah to certify on the back of the rowannahs the date on which the goods may pass his chokey into the town. Without such certificate, goods are not to be permitted to be passed.

The owners of goods exported from any town which they have entered under a rowannah, shall cause the rowannahs to be endorsed by the collector.

XXIII. With a view also to prevent a rowannah used for goods imported into one town from being again used for covering a dispatch of other goods of a similar nature into any other town, it is hereby declared, that on goods being exported from any town into which they may have entered under cover of a rowannah, the owners of them must cause their rowannahs to be endorsed by the collector as having passed out of the town.

Goods found within the line of chokies shall be liable to double duties &c. if the rowannahs are not so endorsed.

XXIV. In case any goods shall be discovered within the line of chokies, they shall, notwithstanding they may be accompanied with a rowannah, be chargeable with double duties, or be liable to confiscation, unless the rowannahs are endorsed in the manner prescribed in the above two sections.

All piece goods intended for exportation by sea, and for which the rowannahs, may not be produced by the exporters, shall be subject to the duties specified in this section.

XXV. Under Clause Second, * Section XII, Regulation IX, 1810, a duty of two and a half per cent is leviable on articles, the produce or manufacture of the dominions of His Excellency the Nawaub Vizier, on their exportation by sea: there being reason however to believe, that on the exportation by sea of piece goods, manufactured in the Vizier's territories, the payment of the prescribed duty has been evaded by the exporters withholding their rowannahs, and declaring that the goods are the manufacture of the territories of the British government, it is hereby declared, that all piece goods which may be intended for exportation by sea, and for which the rowannahs may not be produced by the exporters, shall be deemed and

(z) This section has already been superseded by Regulation 3, 1811, Section 8.

* This Clause has been superseded by Regulation 3, 1811, Sections 5 and 6.

taken

taken to be the manufacture of the Vizier's dominions, and shall be subject to the payment of the duty of two and a half per cent, established on the exportation of all piece goods of that description, if they be exported on British bottoms, and of seven and a half per cent if they be exported on foreign bottoms.

Woollens not to be exported from Bengal to China.

XXVI. Woollens, whether the manufacture of Europe, India, or any other country, shall not be shipped for exportation from Bengal to China, on any account whatever.

A. D. 1812 REGULATION II.

A REGULATION *for levying a Duty on the Coinage of Silver Bullion and on the Re-coinage of Rupees and other Coins, with certain exceptions, at the Mints established at Calcutta, Furruckabad and Benares; for defining the Weight and Standard of the Benares Rupee; for modifying the Rates of Duty at present levied on the Coinage of Gold Bullion in the Mint of Calcutta; and also for establishing certain rules for the conduct of the business of the above-mentioned Mints respectively.*—PASSED *by the Governor General in Council, on the 21st March* 1812; *corresponding with the 10th Chyte* 1218 *Bengal era; the 23rd Chyte* 1219 *Fusly; the 11th Chyte* 1219 *Willaity; the 9th Chyte* 1869 *Sumbut; and the 7th Rubbi-ul-awul* 1227 *Higeree.*

WHEREAS it has been deemed advisable to establish a duty on the coinage of silver bullion, and on the re-coinage of rupees and other coins, with certain exceptions, at the mints established at Calcutta, Furruckabad and Benares, for the purpose of defraying the expense to which government is subject on that account, and to modify the duty at present levied on the coinage of gold bullion at the Calcutta mint; and whereas it is necessary to define the weight and standard of the Benares rupee; and whereas it has been further thought expedient to prescribe additional rules for the conduct of the business of the above mints respectively; the following Regulation has been passed to be in force, except in the instances hereafter specified, from the period of its promulgation. Preamble.

II. *First.* Sections IV, V and VI, Regulation XXXV, 1793, shall be subject to the following modifications. Sections IV, V and VI, Regulation XXXV, 1793, modified.

Second. From and after the first day of May 1812, all silver bullion or coin, not being rupees struck at the Calcutta mint, which may be delivered into that mint for coinage, shall be subject to a duty at the rate of two per cent on the produce of such bullion or coin in sicca rupees of the Calcutta weight and standard, and the amount of the said duty shall be accordingly deducted from the return to be made to the proprietor. All silver bullion or coin (not struck at the Calcutta mint) delivered at the mint for coinage, to pay a duty of two per cent.

Third. Individuals, who may be desirous of it, shall be at liberty to have their bullion or coin converted into halves or quarters of a rupee, on condition of paying a duty at the rate of one per cent, in addition to the duty of two per cent established by the preceding clause. If coined into halves and quarters of a rupee, to pay an additional duty of one per cent.

Fourth,

leutta siccas so coined pay only the lastmentioned duty.

Fourth. Should the coin however brought to the mint for that purpose, consist of Calcutta siccas, the proprietors shall only be subject to the additional duty of one per cent, and not to the duty payable under the second clause of this section, on all other coin and bullion.

All silver bullion or coin of inferior standard to pay 12 annas per cent on the expense of refining.

Fifth. All silver bullion and coin, being inferior to the Calcutta sicca standard, which may be brought to the mint for coinage shall be refined to that standard; and the proprietors shall be subject, in addition to the duties established by the preceding sections, to a charge at the rate of twelve annas per cent on account of the loss and expense of refining, exclusive of the established deduction on account of inferiority of standard.

Rules as to receipts and certificates to be granted to the proprietors of bullion, &c. and the payment thereof.

Sixth. On delivery of the silver bullion or coin into the mint, the mint master shall grant to the proprietor a receipt, entitling him to a certificate from the assay master, for the net produce of such bullion or coin agreeably to the table, subjoined to this Regulation, and marked No. I, payable at the general treasury at Calcutta, at the expiration of ten days if the produce be deliverable in whole rupees; and at the expiration of twenty days, if the produce be deliverable in halves or quarters of a rupee from the date of such certificate. In the latter case, the additional duty established by Clause Third, Section II, of this Regulation, is of course to be deducted from the net produce.

Rules in Regulation XXXV, 1793, declaring marked rupees not a legal tender rescinded, and such rupees to be received if not more than 6 annas per cent deficient in weight.

III. Such part of Section XIII, Regulation XXXV, 1793, as declares that rupees and the halves, or quarters of a rupee, to which any mark may have been affixed, shall not be considered a legal tender of payment in any public or private transaction, is hereby rescinded: such marked rupees, halves, and quarters being of the nineteenth sun, shall be in future receivable in all public and private transactions; provided that, when separately weighed, the deficiency in point of weight, be not more than six annas per cent or six-sixteenths of a rupee in one hundred rupees.

Section XXVI, Regulation XXXV, 1793, rescinded.

IV. Section XXVI, Regulation XXXV, 1793, respecting the order in which bullion and coin received into the Calcutta mint, is to be assayed, refined, and coined, is hereby rescinded.

Section XXIV, Regulation XXXV, 1793, rescinded.

V. *First.* Section XXIV, Regulation XXXV, 1793, is hereby rescinded.

A duty of two rupees and eight annas per cent to be levied on all gold bullion or coin except those specified in Section XXV, Regulation XXXV, 1793.

Second. A duty shall be levied at the rate of two rupees and eight annas per cent at the Calcutta mint, on the produce of all gold bullion and on all gold coin, with the exception of the mohurs, half mohurs, and quarter mohurs, mentioned in Section XXV, Regulation XXXV, 1793, on the re-coinage of which no duty shall be levied.

Third

Third. For all gold bullion or coin, equal to or above Calcutta standard, which may be brought to the mint for coinage, a number of the nineteenth sun gold mohurs, or of the halves and quarters of such mohurs, equal in weight to the gold of the established standard contained in such bullion, shall be returned to the proprietor, after deducting the duty mentioned in the preceding clause.

Rule as to the return to be made for gold bullion, &c. equal to or above the Calcutta standard.

Fourth. All gold bullion or gold coin, being under mohur standard, which may be delivered into the Calcutta mint for coinage, shall be refined to the established gold mohur standard; and in addition to the duty of two rupees eight annas per cent fixed by clause second of this section of the present Regulation, all such bullion or coin shall be subject to a charge on acconnt of the loss and expense of refining agreeably to table No. II, in addition to the established deduction on account of the inferiority of standard.

Rules as to gold bullion or coin being under mohur standard.

Fifth. The mint master on the delivery of gold bullion or coin into the mint of Calcutta for coinage, shall grant to the proprietor a receipt, entitling him to a certificate from the assay master for the net produce of such bullion or coin, according to the table noticed in the preceding clause, payable at the general treasury at Calcutta, at the expiration of ten days from the date of such certificate.

Rules as to receipts and certificates to be granted to the proprietors of bullion and payment of the amount.

VI. The proprietor of any gold or silver bullion or coin, brought to the Calcutta mint for coinage, who may be dissatisfied with the assay master's report of its value, shall be at liberty to withdraw such bullion or coin without being subject to the duties on coinage, established by the present Regulation.

Proprietors of bullion dissatisfied with the assay master's report may withdraw it without the payment of duties.

VII. Section XXXVIII, Regulation XLV, 1803, respecting the order in which bullion and coin received into the mint at Furruckabad, shall be assayed, refined and coined, is hereby rescinded.

Section XXXVIII, Regulation XLV, 1803, rescinded.

VIII. *First.* From and after the first day of May 1812, all silver bullion or coin, not being rupees struck at the mint of Furruckabad which may be brought to that mint for coinage, shall be subject to a duty at the rate of two per cent on the produce of such bullion or coin in sicca rupees of the Lucknow weight and standard; and the amount of the said duty shall be accordingly deducted from the return to be made to the proprietor.

Silver bullion or coin not being struck at Furruckabad, liable to a duty of two per cent on coinage there.

Second. Individuals, who may be desirous of it, shall be at liberty to have their bullion or coin converted into halves or quarters of a rupee, on condition of paying a duty of one per cent in addition to the duty of two per cent established by the preceding clause. Should the coin however brought to the mint for that purpose consist of Furruckabad sicca rupees, the proprietors shall only be subject to the additional duty of one per cent, and not the duty of two per cent payable under the preceding clause, on all other coin and bullion.

Persons requiring halves and quarters of a rupee to pay an additional duty of 1 per cent, but Furruckabad rupees so coined, not to pay the duty prescribed in the preceding clause.

Third.

Rules as to bullion, &c. of an inferior standard.

Third. All silver bullion and coin, being inferior to the Lucknow sicca standard, as established by Section II, Regulation III, 1806, shall be refined to that standard; and the proprietors shall be subject, in addition to the duties established by the preceding section, to a charge of twelve annas per cent on account of the loss and expense of refining, exclusive of the established deduction on account of inferiority of standard.

Rules as to receipts and certificates to be delivered to the proprietors, and the discharge thereof.

Fourth. On delivery of the bullion or coin into the mint, the mint master shall grant to the proprietor, a receipt, entitling him to a certificate from the assay master for the net produce of such bullion or coin agreeably to the table subjoined to this Regulation, and marked No. 3, payable at the treasury of the collector of Furruckabad, at the expiration of fifteen days, if the produce be deliverable in whole rupees; and at the expiration of twenty-five days, if the produce be deliverable in halves or quarters of a rupee from the date of such certificate. In cases in which the produce may be deliverable in halves or quarters of a rupee, the additional duty established by Clause Second, Section VIII, of this Regulation, is of course to be deducted from the amount payable to the proprietor.

Persons dissatisfied with the assay master's report, may withdraw the bullion free of duty.

Fifth. The proprietor of any bullion or coin brought to the Furruckabad mint for coinage, who may be dissatisfied with the assay master's report of its value, shall be at liberty to withdraw such bullion or coin, without being subject to the duties on coinage established by the present Regulation.

The magistrate of Furruckabad to visit the mint monthly, and to transmit specimens of the coinage.

IX. *First.* It shall be the duty of the magistrate of Furruckabad, to visit the mint monthly, and to make such enquiries as he shall consider necessary, to satisfy himself of the manner in which the business of the mint is conducted, reporting the result of his enquiries, in cases appearing to him to require it, to the Governor General in Council. The magistrate shall at the same time take indiscriminately out of the heaps of coin at the foot of the striking presses, twenty pieces of each description of coin which may have been struck off, and transmit ten of each to the secretary to government in the public deparment, for the purpose of being forwarded to the Honorable the Court of Directors, and the other ten to the assay master at Calcutta, in order that he may cause the coin to be examined and assayed. If the specimens of coin so transmitted shall be found not to be of the proper standard, or if the coin shall be defective in workmanship, or in any other respect, the assay master shall report the circumstance to the Governor General in Council for his orders.

Section XI, Regulation XLV, 1803, declared superseded.

Second. The foregoing rule shall be considered to supersede the provision contained in Section XI, Regulation XLV, 1803.

X. The silver coin now current in the province of Benares, under the denomination of the muchleedar rupee, commonly called the Benares rupee, shall continue to be the established coin of that province; and shall be received as such in all public and private transactions.

The Benares rupees to be the established coin of that province.

XI. The Benares rupee shall continue of the following weight and standard; and halves and quarters of a rupee shall be coined of the same standard and proportionate weight.

Its weight and standard

	Troy weight, grains	175
	Touch, or pure silver	168,875
	Alloy	6,125
Assay	Touch, or parts of pure silver in 100	96,5
	Alloy	3,5

XII. *First.* The Benares rupee shall hereafter be struck of the same size and form as the nineteenth sun sicca rupee struck in the mint of Calcutta, but shall bear the same impression as is now in use in Benares.

Size, form, and impression of the Benares rupee.

Second. The halves and quarters of a rupee shall be proportionably less than the rupee, according to their respective value, and shall have the same impression as the rupee.

And of halves and quarters.

XIII. To guard as far as possible, against counterfeiting, clipping, drilling, filing, defacing or debasing the coin, the edges of it shall be milled, and the dies shall be made of the same size as the coin, so that the whole of the impression may appear on the surface of the coin.

The edges to be milled.

XIV. The dies for striking the silver coin at the mint of Benares shall be cut in the mint at Calcutta, and shall be sent by the mint master at Calcutta to the mint master at Benares. When the dies are broken or no longer serviceable, they shall be returned to the Calcutta mint.

The dies to be cut in the Calcutta mint; and returned when broken or unserviceable.

XV. The immediate conduct of the mint at Benares shall be committed to an officer, to be denominated the mint and assay-master, with an adequate establishment of native officers. The mint and assay master shall be subject to the authority of the Board of Commissioners (a) for the ceded and conquered provinces, and the native officers shall be subject to all the rules of the existing Regulations in common with all other natives in the service of government.

The conduct of the Benares mint committed to a mint, and assay-master, subject to the authority of the Board of Commissioners, and the native officers subject to the existing Regulations for native servants.

XVI. The mint and assay-master and the native officers of the mint shall be amenable to the dewanny adawlut of the city of Benares, and shall be liable to be sued

The mint and assay-master and native officers amenable to the dewan-

(a) The general superintendence of the Mint at Benares is now vested in the Commissioner in Behar and Benares, appointed under Regulation 1, 1816, with the same powers as were vested in the Board of Commissioners.

for

any adawlut of the city of Benares.

for damages for any breach of this Regulation, or of any other Regulations, which may be enacted respecting the coin.

The magistrate to visit the mint monthly and transmit specimens of the coinage.

XVII. It shall be the duty of the magistrate of the city of Benares to visit the mint monthly, and to make such enquiries as he shall consider necessary to satisfy himself of the manner in which the business of the mint is conducted, reporting the result of his enquiries in cases appearing to him to require it, to the Governor General in Council. The magistrate shall at the same time take indiscriminately out of the heaps of coin, at the foot of the striking presses, twenty pieces of each description of coin, which may have been struck off, and transmit ten of each to the secretary to government in the public department, for the purpose of being forwarded to the Honorable the Court of Directors, and the other ten to the assay master at Calcutta, in order that he may cause the coin to be examined and assayed. If the specimens of coin so transmitted shall be found not to be of proper standard, or if the coin shall be defective in workmanship, or in any other respect, the assay-master shall report the circumstance to the Governor General in Council for his orders.

Private marks to be put on the dies.

XVIII. The mint master at Calcutta shall cause a private mark to be put upon all the dies, which may be prepared for the mint at Benares, but in such a manner as not to be distinguishable by the naked eye, or by persons unacquainted with it. These marks shall be varied as often as the mint master at Calcutta shall judge proper on new dies being made, and he shall keep a register of them, in order that he may be enabled to discover any counterfeit coin which may hereafter be circulated.

Persons charged with counterfeiting, clipping, &c. to be committed for trial to the criminal courts.

XIX. Persons charged with counterfeiting, clipping, filing, drilling, defacing, or debasing the silver coin of Benares, shall be committed for trial to the criminal courts, and shall be punished as the law may direct.

Benares rupees or their parts to be a legal tender there.

XX. All Benares rupees of the prescribed weight and standard, or the halves and quarters of such rupees according to the established value, shall be considered to be a legal tender of payment in all public and private transactions throughout the province of Benares. If a native officer of any public treasury shall refuse to receive in payment any such rupees, or the halves or quarters of such rupees according to the established value, the offender shall be liable to be dismissed from his office, and should the circumstances of the case appear to require it, to be declared incapable of again serving government in any public capacity.

Penalty for native officers refusing to receive them.

Rupees to be considered of standard weight, if not deficient more than six annas per cent.

XXI. All Benares rupees which shall not have lost individually by wear, a greater proportion of the full weight than six annas per cent, or six-sixteenths of a

rupee

rupee in one hundred rupees, shall be considered as of standard weight, and shall be received as such in all public and private transactions.

XXII. *First.* Benares rupees which may be deficient in weight in a greater amount than six annas per cent, shall be received conformably to the following rule.

How light Benares ru- pees may be received.

Second. For one hundred Benares sicca weight of such light rupees, the payer shall receive credit for one hundred Benares rupees. The light rupees thus received at the public treasury, shall not be again disbursed, but shall be invariably sent to the mint at Benares to be re-coined.

To be received weight for weight, but such light rupees not to be again disbursed, but re-coined

XXIII. The rules contained in the preceding section of this Regulation, shall be considered equally applicable to the halves and quarters of a rupee.

The rules in the preced- ing section applicable to halves and quarters of rupees.

XXIV. The mint master at Calcutta shall furnish the collector of Benares, with stampt metal weights of fifty Benares sicca weight each, or such other weights as may be required by him; all receipts and payments at the public treasury shall be regulated according to such standard weight.

The collector of Benares to be furnished with stampt metal weights.

XXV. The following registers shall be kept open at the mint of Benares for public information, viz. A register of unassayed silver bullion delivered into the mint, specifying the quantity delivered, the date on which it was received, and name of the proprietor. A register of silver bullion assayed and coined, specifying the date on which it was assayed, the date on which it was refined, the name of the proprietor, and the produce in Benares rupees, together with the date of the certificate granted for the produce.

Registers to be kept at the Benares mint.

XXVI. English copies of the registers prescribed in the foregoing section, shall be sent when required to the Board of Commissioners. (b)

English copies to be sent when required, to the Board of Commissioners

XXVII. All duties, fees, perquisites, or other imposts hitherto levied by government or by individuals, under the names of russoom, dustooree, salamee, nuzurannah, or any other denomination, shall immediately cease and determine, and the native officers and artificers who have been hitherto permitted to levy such fees, or perquisites, shall hereafter receive such personal salaries, or be remunerated for their labour in such manner as government may direct.

All duties, fees, &c. hi- therto levied at the Be- nares mint, to be discon- tinued.

XXVIII. Every native officer or artificer, or other person employed in the mint at Benares, who may be convicted in a court of judicature of receiving any fee, gratuity, or perquisite whatever, in virtue of his office, shall be adjudged to make restitution of the fee, or perquisite so received by him, with double damages to the

Penalties prescribed fo native officers, &c. con victed of receiving an such in future.

(b) Modified by Regulation 1, 1816, Section 4. The general superintendence of the mint at Benares is now vested in the Commissioner in Behar and Benares, appointed under that Regulation, with the same powers as were vested in the Board of Commissioners.

party

party from whom it may have been received, and a fine according to the circumstances of the case, not exceeding however six months' salary. Persons offending in the manner above noticed, will likewise be of course liable to be dismissed from their offices, and should the circumstances of the case appear to require it, to be declared incapable of again serving government in any public capacity.

A duty of 2 per cent to be levied on all silver bullion or coin not being Benares rupees, brought to the mint to be coined.

XXIX. *First.* From and after the first day of May 1812, all silver bullion or coin, not being rupees struck at the mint of Benares, which may be brought to that mint for coinage, shall be subject to a duty at the rate of two per cent on the produce of such bullion or coin in sicca rupees of the Benares weight and standard; and the amount of the said duty shall be accordingly deducted from the return to be made to the proprietor.

An additional duty of 1 per cent for halves and quarters of rupees.

Second. Individuals, who may be desirous of it, shall be at liberty to have their bullion or coin converted into halves or quarters of a rupee, on condition of paying a duty of one per cent in addition to the duty of two per cent established by the preceding clause.

Benares rupees re-coined into halves and quarters only to pay the last mentioned duty of 1 per cent.

Third. Should the coin however brought to the mint for that purpose consist of Benares rupees, the proprietors shall only be subject to the additional duty of one per cent, and not to the duty of two per cent payable under the first clause of this section on all other coin and bullion.

Rules as to bullion of inferior standard.

XXX. All silver bullion and coin being inferior to the Benares sicca standard, shall be refined to that standard; and the proprietors shall be subject, in addition to the duties established by the preceding section, to a charge of twelve annas per cent, on account of the loss and expense of refining, exclusive of the established deduction on account of inferiority of standard.

Rules as to receipts and certificates and the payment of them.

XXXI. On delivery of the bullion or coin into the mint, the mint master shall grant to the proprietor a receipt, entitling him to a certificate for the net produce of such bullion or coin, agreeably to the table subjoined to this Regulation, and marked No. 4, payable at the treasury of the collector of Benares, at the expiration of fifteen days, if the produce be deliverable in whole rupees; and at the expiration of twenty-five days, if the produce be deliverable in halves or quarters of a rupee, from the date of such certificate. In cases in which the produce may be deliverable in halves or quarters of a rupee, the additional duty established by Clause Second, Section VIII, of this Regulation, is of course to be deducted from the amount payable to the proprietor.

Persons dissatisfied with the assay-master's report, may withdraw their bullion free of duty.

XXXII. The proprietor of any bullion or coin brought to the mint at Benares for coinage, who may be dissatisfied with the assay-master's report of its value, shall

be

be at liberty to withdraw such bullion or coin, without being subject to the duties on coinage established by the present Regulation.

Manufacturers of gold or silver wire, &c. shall not be subject to any control on the part of the mint and assay-master.

XXXIII. It is hereby declared, that the manufacturers of gold and silver wire or leaf, and of flattened gold and silver, shall not be subject to any control on the part of the mint and assay-master, notwithstanding any usage which may have hitherto existed to the contrary at the mint at Benares.

No. 1.

TABLE of the PRODUCE of SILVER BULLION in the CALCUTTA MINT, commencing the 1st of May 1812.

Sicca Weight.	Assay compared with English Standard.	Assay compared with Sicca Standard.	Allowance for loss in refining.	Charges for refining.	Total Reduction.	Assayed Produce Sa Rs.	Duty of 2 per cent on Coinage.	Nett Produce Sa. Rs.
	Dwts.	Pr. Cnt. Sa. Std.						
100.	13 Br.		0	0	0	100	2.	98.000
—	12¾	.106	.224	0	.330	99.670	1.998	97.677
—	12½	.213	.297	0	.510	99.490	1.990	97.500
—	12¼	.319	.371	0	.690	99.310	1.986	97.324
—	12	.425	.445	.75	1.620	98.380	1.967	96.413
—	11¾	.532	.518	.75	1.800	98.200	1.964	96.236
—	11½	.638	.592	.75	1.980	98.020	1.960	96.050
—	11¼	.745	.665	.75	2.160	97.840	1.955	95.884
—	11	.851	.744	.75	2.345	97.655	1.953	95.702
—	10¾	.957	.823	.75	2.530	97.470	1.949	95.521
—	10½	1.064	.901	.75	2.715	97.285	1.945	95.340
—	10¼	1.170	.980	.75	2.900	97.100	1.942	95.158
—	10	1.277	1.058	.75	3.085	96.915	1.938	94.977
—	9¾	1.383	1.061	.75	3.194	96.806	1.936	94.870
—	9½	1.489	1.064	.75	3.303	96.697	1.934	94.763
—	9¼	1.596	1.068	.75	3.414	96.586	1.931	94.655
—	9	1.702	1.072	.75	3.524	96.476	1.929	94.547
—	8¾	1.809	1.075	.75	3.634	96.366	1.927	94.439
—	8½	1.915	1.078	.75	3.745	96.257	1.925	94.332
—	8¼	2.021	1.082	.75	3.853	96.147	1.923	94.224
—	8	2.128	1.088	.75	3.966	96.034	1.920	94.114
—	7¾	2.234	1.094	.75	4.078	95.922	1.918	94.004
—	7½	2.341	1.100	.75	4.191	95.809	1.916	93.893
—	7¼	2.447	1.106	.75	4.303	95.697	1.914	93.783
—	7	2.553	1.112	.75	4.415	95.585	1.911	93.674
—	6¾	2.660	1.118	.75	4.528	95.472	1.909	93.563
—	6½	2.766	1.125	.75	4.641	95.359	1.907	93.452
—	6¼	2.873	1.131	.75	4.754	95.246	1.905	93.341
—	6	2.979	1.138	.75	4.867	95.133	1.902	93.231
—	5¾	3.086	1.144	.75	4.980	95.020	1.900	93.120
—	5½	3.192	1.150	.75	5.092	94.908	1.898	93.010
—	5¼	3.298	1.157	.75	5.205	94.795	1.896	92.899
—	5	3.405	1.161	.75	5.316	94.684	1.893	92.791
—	4¾	3.511	1.168	.75	5.429	94.571	1.891	92.680
—	4½	3.618	1.173	.75	5.541	94.459	1.889	92.570
—	4¼	3.724	1.180	.75	5.654	94.346	1.887	92.459
—	4	3.830	1.186	.75	5.766	94.234	1.884	92.350
—	3¾	3.937	1.191	.75	5.878	94.122	1.882	92.240
—	3½	4.043	1.196	.75	5.989	94.011	1.880	92.131
—	3¼	4.149	1.202	.75	6.101	93.899	1.878	92.021
—	3	4.255	1.208	.75	6.213	93.787	1.875	91.912
—	2¾	4.362	1.214	.75	6.326	93.674	1.873	91.801
—	2½	4.468	1.220	.75	6.438	93.562	1.871	91.691
—	2¼	4.574	1.226	.75	6.550	93.450	1.869	91.581
—	2	4.681	1.233	.75	6.664	93.336	1.866	91.470
—	1¾	4.787	1.241	.75	6.778	93.222	1.864	91.358
—	1½	4.894	1.250	.75	6.894	93.106	1.862	91.244
—	1¼	5.000	1.259	.75	7.009	92.991	1.859	91.132
—	1	5.106	1.268	.75	7.124	92.876	1.857	91.019
—	¾	5.213	1.277	.75	7.240	92.760	1.855	90.905
—	½	5.319	1.287	.75	7.356	92.644	1.852	90.792
—	¼	5.425	1.297	.75	7.472	92.528	1.850	90.678
—	Eng. Std.	5.532	1.305	.75	7.587	92.413	1.848	90.565
—	W. ¼	5.638	1.313	.75	7.701	92.299	1.846	90.453
—	½	5.745	1.321	.75	7.816	92.184	1.843	90.341
—	¾	5.851	1.330	.75	7.931	92.069	1.841	90.228
—	1	5.957	1.339	.75	8.046	91.954	1.839	90.115
—	1¼	6.064	1.348	.75	8.162	91.838	1.836	90.002
—	1½	6.170	1.357	.75	8.277	91.723	1.834	89.889
—	1¾	6.277	1.364	.75	8.391	91.609	1.832	89.777
—	2	6.383	1.373	.75	8.506	91.494	1.829	89.665
—	2¼	6.489	1.389	.75	8.628	91.372	1.827	89.545
—	2½	6.596	1.404	.75	8.750	91.250	1.825	89.425
—	2¾	6.702	1.420	.75	8.872	91.128	1.822	89.306
—	3	6.809	1.434	.75	8.993	91.007	1.820	89.187
—	3¼	6.915	1.450	.75	9.115	90.885	1.817	89.068
—	3½	7.021	1.466	.75	9.237	90.763	1.815	88.948
—	3¾	7.128	1.481	.75	9.359	90.641	1.812	88.829
—	4	7.234	1.496	.75	9.480	90.520	1.810	88.710
—	4¼	7.341	1.511	.75	9.602	90.398	1.808	88.590
—	4½	7.447	1.526	.75	9.723	90.277	1.805	88.472
—	4¾	7.553	1.542	.75	9.845	90.155	1.803	88.352
—	5	7.660	1.555	.75	9.965	90.035	1.800	88.235

100.

Sicca Weight.	Assay compared with English Standard.	Assay compared with Sicca Standard.	Allowance for loss in refining.	Charges for refining.	Total Reduction.	Assayed Produce Sa. Rs.	Duty of 2 per Cent on Coinage.	Nett Produce Sa. Rs.
	Dwts.	pr. Cnt.						
100.	5¼ Br.	7.766	1.571	.75	10.087	89.913	1.798	88.115
—	5½	7.873	1.585	.75	10.208	89.792	1.795	87.997
—	5¾	7.979	1.601	.75	10.330	89.670	1.793	87.877
—	6	8.086	1.615	.75	10.451	89.549	1.791	87.758
—	6¼	8.192	1.632	.75	10.574	89.426	1.788	87.638
—	6½	8.298	1.649	.75	10.697	89.303	1.786	87.517
—	6¾	8.405	1.665	.75	10.820	89.180	1.78[illegible]	87.397
—	7 W.	8.511	1.683	.75	10.944	89.056	1.781	87.275
—	7¼	8.617	1.700	.75	11.067	88.933	1.778	87.155
—	7½	8.724	1.717	.75	11.191	88.80[illegible]	1.776	87.033
—	7¾	8.830	1.734	.75	11.314	88.686	1.773	86.913
—	8	8.937	1.751	.75	11.438	88.562	1.771	86.791
—	8¼	9.043	1.775	.75	11.568	88.432	1.768	86.664
—	8½	9.149	1.800	.75	11.699	88.301	1.766	86.535
—	8¾	9.255	1.825	.75	11.83[illegible]	88.170	1.763	86.407
—	9	9.362	1.850	.75	11.962	88.038	1.760	86.278
—	9¼	9.468	1.875	.75	12.093	87.907	1.758	86.149
—	9½	9.574	1.900	.75	12.224	87.776	1.755	86.091
—	9¾	9.681	1.925	.75	12.356	87.644	1.752	85.892
—	10	9.788	1.950	.75	12.488	87.512	1.750	85.762
—	10¼	9.894	1.979	.75	12.623	87.377	1.747	85.630
—	10½	10.000	2.010	.75	12.760	87.240	1.744	85.496
—	10¾	10.106	2.038	.75	12.894	87.106	1.742	85.364
—	11	10.213	2.068	.75	13.031	86.969	1.739	85.230
—	11¼	10.319	2.098	.75	13.167	86.833	1.736	85.097
—	11½	10.425	2.128	.76	13.303	86.697	1.734	84.963
—	11¾	10.532	2.15[illegible]	.75	13.437	86.563	1.73[illegible]	84.[illegible]32
—	12	10.638	2.183	.75	13.571	86.429	1.72[illegible]	84.701
—	12¼	10.745	2.211	.75	13.706	86.294	1.72[illegible]	84.569
—	12½	10.851	2.240	.75	13.841	86.159	1.723	84.436
—	12¾	10.957	2.268	.75	13.975	86.025	1.720	84.305
—	13	11.064	2.296	.75	14.110	85.890	1.717	84.173
—	13¼	11.170	2.324	.75	14.244	85.756	1.715	84.041
—	13½	11.277	2.349	.75	14.376	85.624	1.712	83.912
—	13¾	11.383	2.374	.75	14.507	85.493	1.709	83.784
—	14	11.489	2.398	.75	14.637	85.363	1.707	83.656
—	14¼	11.596	2.422	.75	14.768	85.232	1.704	83.528
—	14½	11.702	2.444	.75	14.896	85.101	1.702	83.403
—	14¾	11.809	2.464	.75	15.023	84.977	1.699	83.278
—	15	11.915	2.485	.75	15.150	84.850	1.697	83.153

No. II.

TABLE of the PRODUCE of GOLD BULLION in the CALCUTTA MINT, commencing the 1st of May 1812.

Sicca Weight.	Assay per Cent.	Loss and charges in refining.	Total Reduction.	Standard Quantity.	Assayed Produce Gold Mohurs.	Duty of 2½ per Cent on Coinage.	Nett Produce Gold Mohurs.
100.	¾ Br.	0	0	100¾	94.82352	2.37058	92.45294
—	⅝	0	0	100⅝	94.70588	2.36764	92.33824
—	½	0	0	100½	94.58823	2.36470	92.22353
—	⅜	0	0	100⅜	94.47058	2.36176	92.10882
—	¼	0	0	100¼	94.35294	2.35882	91.99412
—	⅛	0	0	100⅛	94.23529	2.35588	91.87941
—	G. M. std.	0	0	100	94.11764	2.35294	91.76470
—	⅛ W.	0	⅛	99⅞	94.00000	2.35000	91.65000
—	¼	½	¾	99¼	93.41176	2.33529	91.07647
—	⅜	½	⅞	99⅛	93.29411	2.33235	90.96176
—	½	½	1	99	93.17647	2.32941	90.84706
—	⅝	½	1⅛	98⅞	93.05882	2.32647	90.73235
—	¾	½	1¼	98¾	92.94117	2.32353	90.61765
—	⅞	½	1⅜	98⅝	92.82352	2.32058	90.50294
—	1	½	1½	98½	92.70588	2.31764	90.38824
—	1¼	½	1¾	98¼	92.47058	2.31176	90.15882
—	1½	½	2	98	92.23529	2.30588	89.92941
—	1¾	½	2¼	97¾	92.00000	2.30000	89.70000
—	2	½	2½	97½	91.76470	2.29411	89.47059
—	2¼	½	2¾	97¼	91.52941	2.28823	89.24118
—	2½	½	3	97	91.29411	2.28235	89.01176
—	2¾	½	3¼	96¾	91.05882	2.27647	88.78235
—	3	½	3½	96½	90.82352	2.27058	88.55294
—	3¼	½	3¾	96¼	90.58823	2.26470	88.32353
—	3½	½	4	96	90.35294	2.25882	88.09412
—	3¾	½	4¼	95¾	90.11764	2.25294	87.86470
—	4	½	4½	95½	89.88235	2.24705	87.63530
—	4¼	½	4¾	95¼	89.64705	2.24117	87.40588
—	4½	½	5	95	89.41176	2.23529	87.17647
—	4¾	½	5¼	94¾	89.17647	2.22941	86.94706
—	5	½	5½	94½	88.94117	2.22352	86.71765
—	5¼	1	6¼	93¾	88.23529	2.20588	86.02941
—	5½	1	6½	93½	88.00000	2.20000	85.80000
—	5¾	1	6¾	93¼	87.76470	2.19411	85.57059
—	6	1	7	93	87.52941	2.18823	85.34118
—	6¼	1	7¼	92¾	87.29411	2.18235	85.11176
—	6½	1	7½	92½	87.05882	2.17647	84.88235
—	6¾	1	7¾	92¼	86.82352	2.17058	84.65294
—	7	1	8	92	86.58823	2.16470	84.42353
—	7¼	1	8¼	91¾	86.35294	2.15882	84.19412
—	7½	1	8½	91½	86.11764	2.15294	83.96470
—	7¾	1	8¾	91¼	85.88235	2.14705	83.73530
—	8	1	9	91	85.64705	2.14117	83.50588
—	8¼	1	9¼	90¾	85.41176	2.13529	83.27647
—	8½	1	9½	90½	85.17647	2.12941	83.04706
—	8¾	1	9¾	90¼	84.94117	2.12352	82.81765
—	9	1	10	90	84.70588	2.11764	82.58824
—	9¼	1	10¼	89¾	84.47058	2.11176	82.35882
—	9½	1	10½	89½	84.23529	2.10588	82.12941
—	9¾	1	10¾	89¼	84.00000	2.10000	81.90000
—	10	1	11	89	83.76470	2.09411	81.67059
—	10¼	1½	11¾	88¼	83.05882	2.07647	80.98235
—	10½	1½	12	88	82.82352	2.07058	80.75294
—	10¾	1½	12¼	87¾	82.58823	2.06470	80.52353
—	11	1½	12½	87½	82.35294	2.05882	80.29412
—	11¼	1½	12¾	87¼	82.11764	2.05294	80.06470
—	11½	1½	13	87	81.88235	2.04705	79.83530
—	11¾	1½	13¼	86¾	81.64705	2.04117	79.60588
—	12	1½	13½	86½	81.41176	2.03529	79.37647
—	12¼	1½	13¾	86¼	81.17647	2.02941	79.14706
—	12½	1½	14	86	80.94117	2.02352	78.91765
—	12¾	1½	14¼	85¾	80.70588	2.01764	78.68824
—	13	1½	14½	85½	80.47058	2.01176	78.45882
—	13¼	1½	14¾	85¼	80.23529	2.00588	78.22941
—	13½	1½	15	85	80.00000	2.00000	78.00000
—	13¾	1½	15¼	84¾	79.76470	1.99411	77.77059
—	14	1½	15½	84½	79.52941	1.98823	77.54118
—	14¼	1½	15¾	84¼	79.29411	1.98235	77.31176
—	14½	1½	16	84	79.05882	1.97647	77.08235
—	14¾	1½	16¼	83¾	78.82352	1.97058	76.85294
—	15	1½	16½	83½	78.58823	1.96470	76.62353
—	15¼	2	17¼	82¾	77.88235	1.94705	75.93530
—	15½	2	17½	82½	77.64705	1.94117	75.70588
—	15¾	2	17¾	82¼	77.41176	1.93529	75.47647
—	16	2	18	82	77.17647	1.92941	75.24706
—	16¼	2	18¼	81¾	76.94117	1.92352	75.01765

Sicca Weight.	Assay per Cent.	Loss and charges in refining.	Total Reduction.	Standard Quantity.	Assayed Produce Gold Mohurs.	Duty of 2½ per Cent on Coinage.	Nett Produce Gold Mohurs.
100	16½ W.	2	18½	81½	76.70588	1.91764	74.78824
—	16¾	2	18¾	81¼	76.47058	1.91176	74.55882
—	17	2	19	81	76.23529	1.90588	74.32941
—	17¼	2	19¼	80¾	76.00000	1.90000	74.10000
—	17½	2	19½	80½	75.76470	1.89411	73.87059
—	17¾	2	19¾	80¼	75.52941	1.88829	73.64118
—	18	2	20	80	75.29411	1.88235	73.41176
—	18¼	2	20¼	79¾	75.05882	1.87647	73.18236
—	18½	2	20½	79½	74.82352	1.87058	72.95294
—	18¾	2	20¾	79¼	74.58823	1.86470	72.72353
—	19	2	21	79	74.35294	1.85882	72.49412
—	19¼	2	21¼	78¾	74.11764	1.85294	72.26470
—	19½	2	21½	78½	73.88235	1.84705	72.03530
—	19¾	2	21¾	78¼	73.64705	1.84117	71.80588
—	20	2	22	78	73.41176	1.83529	71.57647
—	20¼	2½	22¾	77¼	72.70588	1.81764	70.88821
—	20½	2½	23	77	72.47058	1.81176	70.65882
—	20¾	2½	23¼	76¾	72.23529	1.80588	70.42 41
—	21	2½	23½	76½	72.00000	1.80000	70.20000
—	21¼	2½	23¾	76¼	71.76470	1.79411	69.97059
—	21½	2½	24	76	71.52941	1.78823	69.74118
—	21¾	2½	24¼	75¾	71.29411	1.78235	69.51176
—	22	2½	24½	75½	71.05882	1.77647	69.28235
—	22¼	2½	24¾	75¼	70.82352	1.77058	69.05294
—	22½	2½	25	75	70.58823	1.76470	68.82353
—	22¾	2½	25¼	74¾	70.35294	1.75882	68.59412
—	23	2½	25½	74½	70.11764	1.75294	68.36470
—	23¼	2½	25¾	74¼	69.88235	1.74705	68.13530
—	23½	2½	26	74	69.64705	1.74117	67.90588
—	23¾	2½	26¼	73¾	69.41176	1.73528	67.67648
—	24	2½	26½	73½	69.17647	1.72941	67.44706
—	24¼	2½	26¾	73¼	68.94117	1.72352	67.21765
—	24½	2½	27	73	68.70588	1.71764	66.98824
—	24¾	2½	27¼	72¾	68.47058	1.71176	66.75882
—	25	2½	27½	72½	68.23259	1.70581	66.52678
—	25¼	3	28¼	71¾	68.00000	1.70000	66.30000
—	30	3	33	67	63.05882	1.57647	61.48235
—	30¼	3½	33¾	66¼	62.35294	1.56082	60.79212
—	35	3½	38½	61½	57.88235	1.44705	56.43530

No. III.

A. D. 1812. REGULATION II.

No. III.

TABLE of the PRODUCE of SILVER BULLION in the FURRUCKABAD MINT, commencing the 1st of May 1812.

Sicca Weight.	Assay compared with English Standard.	Assay compared with F. Sicca Standard.	Allowance for loss in refining.	Charges for refining.	Total Reduction.	Assayed Produce.	Duty of 2 per cent on Coinage.	Nett Produce F. Sa. Rs.
100	Dwts.	pr Cnt.						
—	7¾ Br.	F. Sa. Std.	.0	.0	.0	100.	2.	98.
—	7	.109	.224	.0	.333	99.667	1.993	97.674
—	6¾	.218	.297	.0	.515	99.485	1.989	97.496
—	6½	.327	.371	.0	.698	99.302	1.986	97.316
—	6¼	.436	.445	.75	1.631	98.369	1.967	96.402
—	6	.545	.518	.75	1.813	98.187	1.963	96.224
—	5¾	.654	.592	.75	1.996	98.004	1.960	96.014
—	5½	.763	.665	.75	2.178	97.822	1.956	95.866
—	5¼	.872	.744	.75	2.366	97.634	1.952	95.682
—	5	.981	.823	.75	2.554	97.446	1.918	95.498
—	4¾	1.090	.901	.75	2.741	97.259	1.945	95.314
—	4½	1.199	.980	.75	2.929	97.071	1.941	95.130
—	4¼	1.308	1.058	.75	3.116	96.884	1.937	94.947
—	4	1.417	1.061	.75	3.228	96.772	1.935	94.837
—	3¾	1.526	1.064	.75	3.340	96.660	1.933	94.727
—	3½	1.635	1.068	.75	3.453	96.547	1.930	94.617
—	3¼	1.744	1.072	.75	3.566	96.434	1.928	94.506
—	3	1.853	1.075	.75	3.678	96.322	1.926	94.396
—	2¾	1.962	1.078	.75	3.790	96.210	1.921	94.286
—	2½	2.071	1.082	.75	3.903	96.097	1.921	94.176
—	2¼	2.181	1.088	.75	4.019	95.981	1.919	94.062
—	2	2.290	1.094	.75	4.134	95.866	1.917	93.919
—	1¾	2.399	1.100	.75	4.249	95.751	1.915	93.836
—	1½	2.508	1.106	.75	4.364	95.636	1.912	93.724
—	1¼	2.617	1.112	.75	4.479	95.521	1.910	93.611
—	1	2.726	1.118	.75	4.594	95.406	1.908	93.498
—	¾	2.835	1.125	.75	4.710	95.290	1.905	93.385
—	½	2.944	1.131	.75	4.825	95.175	1.903	93.272
—	¼	3.053	1.138	.75	4.941	95.059	1.901	93.158
—	Eng. Std.	3.162	1.144	.75	5.056	94.944	1.898	93.046
—	¼ W.	3.271	1.150	.75	5.171	94.829	1.896	92.933
—	½	3.380	1.157	.75	5.287	94.713	1.894	92.819
—	¾	3.489	1.161	.75	5.400	94.600	1.892	92.708
—	1	3.598	1.168	.75	5.516	94.484	1.889	92.595
—	1¼	3.707	1.173	.75	5.630	94.370	1.887	92.483
—	1½	3.816	1.180	.75	5.746	94.254	1.885	92.369
—	1¾	3.925	1.186	.75	5.861	94.139	1.882	92.257
—	2	4.034	1.191	.75	5.975	94.025	1.880	92.145
—	2¼	4.143	1.196	.75	6.089	93.911	1.878	92.033
—	2½	4.252	1.202	.75	6.204	93.796	1.875	91.921
—	2¾	4.361	1.208	.75	6.319	93.681	1.873	91.808
—	3	4.470	1.214	.75	6.434	93.566	1.871	91.695
—	3¼	4.579	1.220	.75	6.549	93.451	1.869	91.582
—	3½	4.688	1.226	.75	6.664	93.336	1.865	91.470
—	3¾	4.797	1.233	.75	6.780	93.220	1.864	91.356
—	4	4.907	1.241	.75	6.898	93.102	1.862	91.240
—	4¼	5.016	1.250	.75	7.016	92.984	1.859	91.125
—	4½	5.125	1.259	.75	7.134	92.866	1.857	91.009
—	4¾	5.234	1.268	.75	7.252	92.748	1.851	90.894
—	5	5.343	1.277	.75	7.370	92.630	1.852	90.778
—	5¼	5.452	1.287	.75	7.489	92.511	1.850	90.661
—	5½	5.561	1.297	.75	7.608	92.392	1.847	90.545
—	5¾	5.670	1.305	.75	7.725	92.275	1.845	90.430
—	6	5.779	1.313	.75	7.842	92.158	1.843	90.315
—	6¼	5.888	1.321	.75	7.959	92.041	1.840	90.201
—	6½	5.997	1.330	.75	8.077	91.923	1.838	90.085
—	6¾	6.106	1.339	.75	8.195	91.805	1.836	89.969
—	7	6.215	1.348	.75	8.313	91.685	1.833	89.852
—	7¼	6.324	1.357	.75	8.431	91.569	1.831	89.738
—	7½	6.434	1.364	.75	8.548	91.452	1.829	89.623
—	7¾	6.543	1.373	.75	8.666	91.334	1.826	89.508
—	8	6.652	1.389	.75	8.791	91.209	1.824	89.385
—	8¼	6.761	1.404	.75	8.915	91.085	1.821	89.264
—	8½	6.870	1.420	.75	9.040	90.960	1.819	89.141
—	8¾	6.979	1.434	.75	9.163	90.837	1.816	89.021
—	9	7.088	1.450	.75	9.288	90.712	1.814	88.898
—	9¼	7.197	1.466	.75	9.413	90.587	1.811	88.776
—	9½	7.306	1.481	.75	9.537	90.463	1.809	88.654
—	9¾	7.415	1.496	.75	9.661	90.339	1.806	88.533
—	10	7.524	1.511	.75	9.785	90.215	1.804	88.411
—	10¼	7.633	1.526	.75	9.909	90.091	1.801	88.290
—	10½	7.742	1.542	.75	10.034	89.966	1.799	88.167
—	10¾	7.851	1.555	.75	10.156	89.844	1.796	88.048

Sicca Weight.	Assay compared with English Standard.	Assay compared with F. Sicca Standard.	Allowance for loss in refining.	Charges for refining.	Total Reduction.	Assayed Produce	Duty of 2 per Cent on Coinage.	Nett Produce F. Sa. Rs.
100.	Dwts.	pr. Cnt.						
—	11 W.	7.960	1.571	.75	10.281	89 719	1.794	87.925
—	11¼	8.069	1.585	.75	10.404	89 596	1.791	87.805
—	11½	8.178	1.601	.75	10 529	89.471	1.789	87.682
—	11¾	8.287	1.615	.75	10.652	89.348	1.786	87 562
—	12	8.397	1.632	.75	10.779	89.221	1 784	87.437
—	12¼	8.506	1.649	.75	10 905	89 095	1.781	87.314
—	12½	8.615	1.665	.75	11.030	88.970	1 779	87.191
—	12¾	8.724	1.688	.75	11.157	88.813	1.776	87.067
—	13	8.833	1.700	.75	11.283	88.717	1.774	86.943
—	13¼	8.942	1.717	.75	11.409	88.591	1.771	86.820
—	13½	9.051	1.734	.75	11.535	88.465	1.769	86.696
—	13¾	9.160	1.751	.75	11.661	88.339	1.766	86.573
—	14	9.269	1 775	.75	11.794	88.206	1.764	86.442
—	14¼	9.378	1.800	.75	11.928	88.072	1.761	86.311
—	14½	9.487	1.825	.75	12.062	87.938	1.758	86.180
—	14¾	9.596	1 850	.75	12.196	87.804	1.756	86 048
—	15	9.705	1.875	.75	12 330	87 670	1.753	85.917
—	15¼	9.814	1.900	.75	12.464	87 536	1.750	85.786
—	15½	9.923	1.925	.75	12 598	87.402	1.748	85 654
—	15¾	10.032	1.950	.75	12.732	87.268	1.745	85.523
—	16	10.141	1.979	.75	12 870	87.130	1.742	85.388
—	16¼	10.250	2.010	.75	13 010	86.990	1.739	85.251
—	16½	10.359	2 038	.75	13.147	86.853	1.737	85.116
—	16¾	10.468	2.068	.75	13 286	86.714	1.734	84.980
—	17	10 578	2.098	.75	13.426	86.574	1.731	84.843
—	17¼	10.687	2.128	.76	13 565	86.435	1.728	84.707
—	17½	10.796	2 155	.75	13.701	86 299	1.725	84.574
—	17¾	10.905	2.183	.75	13.838	86 162	1 723	84.439
—	18	11 014	2.211	.75	13.975	86.025	1.720	84.305
—	18¼	11.123	2.240	.75	14.113	85.887	1.717	84.170
—	18½	11.232	2.268	.75	14.250	85.750	1.715	84.035
—	18¾	11 341	2.296	.75	14.387	85.613	1.712	83.901
—	19	11.450	2.324	.75	14.524	85.476	1.709	83.767

No. IV.

No. IV.

TABLE of the PRODUCE of SILVER BULLION in the BENARES MINT, commencing the 1st of January 1812.

Sicca Weight.	Assay compared with English Standard.	Assay compared with Bs. Sicca Standard.	Allowance for loss in refining.	Charges for refining.	Total Reduction.	Assayed Produce.	Duty of 2 per Cent on Coinage.	Nett Produce Bs. Sa. Rs.
	Dwts.	pr. Cnt.						
100.	9½ Br.	Bs. Sa. Std.	.0	.0	.0	100.	2.	98.
—	9¼	.108	.224	.0	.332	99.668	1.993	97.675
—	9	.216	.297	.0	.513	99.487	1.989	97.498
—	8¾	.324	.371	.0	.695	99.305	1.986	97.319
—	8½	.432	.445	.75	1.627	98.373	1.967	96.406
—	8¼	.540	.518	.75	1.808	98.192	1.963	96.229
—	8	.648	.592	.75	1.990	98.010	1.960	96.050
—	7¾	.756	.665	.75	2.171	97.829	1.956	95.873
—	7½	.864	.744	.75	2.358	97.642	1.952	95.690
—	7¼	.972	.823	.75	2.545	97.455	1.949	95.506
—	7	1.080	.901	.75	2.731	97.269	1.945	95.324
—	6¾	1.188	.980	.75	2.918	97.082	1.941	95.141
—	6½	1.296	1.058	.75	3.104	96.896	1.937	94.959
—	6¼	1.403	1.061	.75	3.214	96.786	1.935	94.851
—	6	1.511	1.064	.75	3.325	96.675	1.933	94.742
—	5¾	1.619	1.068	.75	3.437	96.563	1.931	94.632
—	5½	1.727	1.072	.75	3.549	96.451	1.929	94.522
—	5¼	1.835	1.075	.75	3.660	96.340	1.926	94.414
—	5	1.943	1.078	.75	3.771	96.229	1.924	94.305
—	4¾	2.051	1.082	.75	3.883	96.117	1.922	94.195
—	4½	2.159	1.088	.75	3.997	96.003	1.920	94.083
—	4¼	2.267	1.094	.75	4.111	95.889	1.917	93.972
—	4	2.375	1.100	.75	4.225	95.775	1.915	93.860
—	3¾	2.483	1.106	.75	4.339	95.661	1.913	93.748
—	3½	2.591	1.112	.75	4.453	95.547	1.910	93.637
—	3¼	2.699	1.118	.75	4.567	95.433	1.908	93.525
—	3	2.807	1.125	.75	4.682	95.318	1.906	93.412
—	2¾	2.915	1.131	.75	4.796	95.204	1.904	93.300
—	2½	3.023	1.138	.75	4.911	95.089	1.901	93.188
—	2¼	3.131	1.144	.75	5.025	94.975	1.899	93.076
—	2	3.239	1.150	.75	5.139	94.861	1.897	92.964
—	1¾	3.347	1.157	.75	5.254	94.746	1.894	92.852
—	1½	3.455	1.161	.75	5.366	94.634	1.892	92.742
—	1¼	3.563	1.168	.75	5.481	94.519	1.890	92.629
—	1	3.671	1.173	.75	5.594	94.406	1.888	92.518
—	¾	3.779	1.180	.75	5.709	94.291	1.885	92.406
—	½	3.887	1.186	.75	5.823	94.177	1.883	92.294
—	¼	3.995	1.191	.75	5.936	94.064	1.881	92.183
—	Eng. Stad.	4.103	1.196	.75	6.049	93.951	1.879	92.072
—	¼ W.	4.211	1.202	.75	6.163	93.837	1.876	91.961
—	½	4.319	1.208	.75	6.277	93.723	1.874	91.849
—	¾	4.427	1.214	.75	6.391	93.609	1.872	91.737
—	1	4.535	1.220	.75	6.505	93.495	1.869	91.626
—	1¼	4.643	1.226	.75	6.619	93.381	1.867	91.514
—	1½	4.751	1.233	.75	6.734	93.266	1.865	91.401
—	1¾	4.859	1.241	.75	6.850	93.150	1.863	91.287
—	2	4.967	1.250	.75	6.967	93.033	1.860	91.173
—	2¼	5.075	1.259	.75	7.084	92.916	1.858	91.058
—	2½	5.183	1.268	.75	7.201	92.799	1.855	90.944
—	2¾	5.291	1.277	.75	7.31	92.682	1.85	90.829
—	3	5.399	1.287	.75	7.436	92.564	1.851	90.713
—	3¼	5.507	1.297	.75	7.554	92.446	1.848	90.598
—	3½	5.615	1.305	.75	7.670	92.330	1.846	90.484
—	3¾	5.723	1.313	.75	7.786	92.214	1.844	90.370
—	4	5.831	1.321	.75	7.902	92.098	1.841	90.257
—	4¼	5.939	1.330	.75	8.019	91.981	1.839	90.142
—	4½	6.047	1.339	.75	8.136	91.864	1.837	90.027
—	4¾	6.155	1.348	.75	8.253	91.747	1.834	89.913
—	5	6.263	1.357	.75	8.370	91.630	1.832	89.798
—	5¼	6.371	1.364	.75	8.485	91.515	1.830	89.685
—	5½	6.479	1.373	.75	8.602	91.398	1.827	89.571
—	5¾	6.587	1.389	.75	8.726	91.274	1.825	89.449
—	6	6.695	1.404	.75	8.849	91.151	1.823	89.328
—	6¼	6.803	1.420	.75	8.973	91.027	1.820	89.207
—	6½	6.911	1.434	.75	9.095	90.905	1.818	89.087
—	6¾	7.019	1.450	.75	9.219	90.781	1.815	88.966
—	7	7.127	1.466	.75	9.343	90.657	1.813	88.844
—	7¼	7.235	1.481	.75	9.466	90.534	1.810	88.724
—	7½	7.343	1.496	.75	9.589	90.411	1.808	88.603
—	7¾	7.451	1.511	.75	9.712	90.288	1.805	88.483
—	8	7.559	1.526	.75	9.835	90.165	1.803	88.362
—	8¼	7.667	1.542	.75	9.959	90.041	1.800	88.241
—	8½	7.775	1.555	.75	10.080	89.920	1.798	88.122

Sicca Weight.	Assay compared with English Standard.	Assay compared with Bs. Sicca Standard.	Allowance for loss in refining.	Charges for refining.	Total Reduction.	Assayed Produce.	Duty of 2 per Cent on Coinage.	Nett Produce Bs. Sa. Rs.
	Dwts.	pr. Cnt.						
100.	8¾ W.	7.883	1.571	.75	10.204	89.796	1.795	88.001
—	9	7.991	1.585	.75	10.326	89.674	1.793	87.881
—	9¼	8.099	1.601	.75	10.450	89.550	1.791	87.759
—	9½	8.207	1.615	.75	10.572	89.428	1.788	87.640
—	9¾	8.315	1.632	.75	10.697	89.303	1.786	87.517
—	10	8.423	1.649	.75	10.822	89.178	1.783	87.395
—	10¼	8.531	1.665	.75	10.946	89.054	1.781	87.273
—	10½	8.639	1.683	.75	11.072	88.928	1.778	87.150
—	10¾	8.747	1.700	.75	11.197	88.803	1.776	87.027
—	11	8.855	1.717	.75	11.322	88.678	1.773	86.905
—	11¼	8.963	1.734	.75	11.447	88.553	1.771	86.782
—	11½	9.071	1.751	.75	11.572	88.428	1.768	86.660
—	11¾	9.179	1.775	.75	11.704	88.296	1.765	86.531
—	12	9.287	1.800	.75	11.837	88.163	1.763	86.400
—	12¼	9.395	1.825	.75	11.970	88.030	1.760	86.270
—	12½	9.503	1.850	.75	12.103	87.897	1.757	86.140
—	12¾	9.611	1.875	.75	12.236	87.764	1.755	86.009
—	13	9.719	1.900	.75	12.369	87.631	1.75	85.879
—	13¼	9.827	1.925	.75	12.502	87.498	1.749	85.749
—	13½	9.935	1.950	.75	12.635	87.365	1.747	85.618
—	13¾	10.043	1.979	.75	12.772	87.228	1.744	85.484
—	14	10.151	2.010	.75	12.911	87.089	1.741	85.348
—	14¼	10.259	2.038	.75	13.047	86.953	1.739	85.214
—	14½	10.367	2.068	.75	13.185	86.815	1.736	85.079
—	14¾	10.475	2.098	.75	13.323	86.677	1.733	84.944
—	15	10.583	2.128	.75	13.461	86.539	1.730	84.809
—	15¼	10.691	2.155	.75	13.596	86.404	1.728	84.676
—	15½	10.800	2.183	.75	13.733	86.267	1.725	84.543
—	15¾	10.908	2.211	.75	13.869	86.131	1.722	84.409
—	16	11.016	2.240	.75	14.006	85.994	1.719	84.275
—	16¼	11.124	2.268	.75	14.142	85.858	1.717	84.141
—	16½	11.232	2.296	.75	14.278	85.722	1.714	84.008
—	16¾	11.340	2.324	.75	14.414	85.586	1.711	83.875
—	17	11.448	2.349	.75	14.547	85.453	1.709	83.744
—	17¼	11.556	2.374	.75	14.680	85.320	1.706	83.614
—	17½	11.664	2.398	.75	14.812	85.188	1.703	83.485
—	17¾	11.772	2.422	.75	14.944	85.056	1.701	83.355
—	18	11.880	2.444	.75	15.074	84.926	1.698	83.228
—	18¼	11.988	2.464	.75	15.202	84.798	1.695	83.103
—	18½	12.095	2.485	.75	15.330	84.670	1.693	82.977

A. D. 1812. REGULATION III.

A REGULATION *for amending some of the Rules at present in force in regard to the conduct of Enquiries into Charges of a Criminal Nature, and for establishing additional Provisions with a view to the more effectual apprehension of Criminals.*—PASSED *by the Governor General in Council, on the 18th April* 1812; *corresponding with the 7th Bysack* 1219 *Bengal era; the 22nd Bysack* 1219 *Fusly; the 8th Bysack* 1219 *Willaity; the 7th Bysack* 1869 *Sumbut; and the 5th Rub-bi-us-sanee* 1227 *Higeree.*

Preamble.

WHEREAS it is necessary to provide for the subsistence of witnesses, whose evidence may be required in cases of adultery, fornication, calumny, abusive language, slight trespass and inconsiderable assault; and whereas it has been judged advisable to restrain the indiscriminate permission, which has been granted to vakeels and agents, to conduct criminal prosecutions, instead of requiring the persons complaining to carry on such prosecutions themselves; and whereas it is essential to the maintenance of an efficient police, that zemindars, farmers, and others, should furnish the magistrates with punctual information of all robberies committed within the limits of the estate or farm held or managed by them; it being moreover necessary to make provision for the execution of sentences passed by the superintendants of police; and whereas it is essential to provide for the more prompt and exemplary punishment of pikes, and other village watchmen, when convicted of misconduct or gross neglect; and it having been likewise judged advisable to modify the rules at present in force respecting the aid, which persons distraining for the recovery of arrears of rent, should receive from the officers of police; and whereas it is expedient to call forth by all proper means the exertions of the zemindars, farmers and others, in the apprehension of persons, who may have broken jail or have otherwise effected their escape; of persons, for the apprehension of whom proclamations may have been issued; and of other persons, who may have eluded the pursuits of justice; the following rules have been enacted by the Governor General in Council, to be in force from the period of their promulgation, throughout the territories immediately dependent on the presidency of Fort William. (c)

(c) Extended to the lands comprised within the Jaghire of the late Killadar of Callenger, annexed to the zillah of Bundlecund, by Regulation 22, 1812, and to the Purgunnah of Handya, annexed to the zillah of Allahabad, by Regulation 18, 1816; the latter subject to certain provisions. The Territories and Jaghires situated on the borders of the zillah of Bundlecund, belonging to several Boondelah Chieftains, together with the tract of land situated near the town of Teroha, in the said zillah, granted as an independent Jaghire to His Highness Amrut Rao, are exempt from the operation of the general Regulations; the former by Regulation 22, 1812, the latter by Regulation 7, 1816.

II.

No process for the attendance of witnesses to give evidence in certain cases to be issued, unless the person by whom the charge may be preferred, shall deposit in the hands of the nazir a sufficient sum for the maintenance of the witnesses during the period of one month.

II. (d) *First.* By Section IV, Regulation VII, 1811, it is provided, that whenever process may be issued by a magistrate in consequence of any charge of adultery, fornication, rape, calumny, abusive language, slight trespass or inconsiderable assault (with the exception however of cases of maihem, actual affrays, and tumultuary assemblies of the people) such process shall be served by peons or other persons, who shall be authorized by the magistrate to demand and receive tullubanah according to the established rate; such tullubanah to be paid in the first instance by the party at whose complaint the process may be issued. It being further necessary to make provision for the payment of the subsistence of witnesses in cases of the above nature; it is hereby declared, that no process shall be issued for the attendance of witnesses on any charge of adultery, fornication, calumny, abusive language, slight trespass or inconsiderable assault, unless the person by whom such charge shall be preferred, shall deposit in the hands of the nazir, a sufficient sum for the maintenance of the witnesses, who may be summoned on his application (being persons residing at a greater distance than five coss from the magistrate's cutcherry) for their support during the period of one month, at such rate as may be fixed by the magistrate in each case, not being however in any instance less than one anna, or more than three annas per day for each witness.

Should the witnesses be detained less than a month, the surplus of the deposit money shall be returned to the prosecutor.

Second. Should the detention of the witnesses from their homes be less than one month, the witnesses shall be only deemed entitled to subsistence during the period that they may have been necessarily absent in attendance at the magistrate's cutcherry, in proceeding thither, and in returning to their homes; and the surplus of the money, which may have been deposited by the prosecutor, shall be returned to him.

If the detention of the witnesses be for a longer period than that specified in clause first of this section, the prosecutor to deposit at the expiration of each month a further sum;

Or, in case of failure his complaint to be dismissed

Third. On the other hand, should the witnesses be detained in attendance on the magistrate during a longer period than that above specified, the prosecutor shall deposit, at the expiration of each month, such further sum as may be necessary for the subsistence of his witnesses during the month next ensuing, until the case shall have been finally disposed of, or the witnesses discharged from their attendance. Should the prosecutor in any instance fail to make the prescribed monthly deposit, the complaint shall be immediately dismissed.

Cases in which the foregoing provisions are not intended to apply.

Fourth. The foregoing provisions are not intended to apply to cases of maihem, actual affrays, or tumultuary assemblies of the people, requiring the immediate

(d) *Construction by the Nizamut Adawlut, [illegible] September,* 1815. The rule contained in this clause, does not require the subsistence money of witnesses to be lodged until the prosecutor is desirous of taking out process to procure their attendance, and that the consequence (not stated what) may be obviated, by not summoning the witnesses, until the magistrate, or his assistant, be prepared to take up the case. See the Circular Orders of the Nizamut Adawlut, new edition, Page 12, No. 21, and Page 23, No. 27, how magistrates are to proceed in summoning witnesses before the courts of circuit, and with what precautions to pay the diet money allowed to indigent prosecutors and witnesses.

diate interposition of the police for the maintenance of the public tranquillity. In such cases, as well as in charges for heinous crimes, the subsistence of indigent prosecutors and witnesses will be defrayed by government. If however a prosecutor shall in any instance, by an exaggerated and perverted representation of the case, procure process to be issued against any person for any such crime or public misdemeanour, and it shall on enquiry appear that the case was nothing more than a slight trespass, inconsiderable assault, or other trifling offence, such prosecutor shall be held accountable for whatever sum may appear to be due from him for the subsistence of his witnesses, on the principles stated in the three preceding clauses of this section of the present Regulation.

Fifth. It shall be the duty of the nazir to keep an accurate and particular account of all sums received and disbursed by him on account of the subsistence of witnesses under this Regulation, which shall be inspected monthly by the magistrate or his assistant.

Account to be kept by the nazir of all sums received and disbursed on account of the subsistence of witnesses, and to be inspected by the magistrate and his assistant monthly.

Sixth. With the view of further restraining the institution of prosecutions for adultery, fornication, calumny, abusive language, trespasses and assaults, which ordinarily prove to be unfounded, misrepresented, or greatly exaggerated, the magistrates are hereby strictly prohibited from issuing any process on these, as well as charges for more heinous offences, without previously examining the prosecutor as to the specific facts of the case, and satisfying themselves that adequate grounds exist for proceeding against the accused party. In cases likewise in which the magistrate shall see grounds to distrust the truth of a charge, he shall, previously to issuing process against the accused, summon the witnesses named by the prosecutor, or as many of them as he may judge proper, and examine them as to their knowledge of the facts and circumstances which are the subject of the complaint; but enquiries of this nature shall not on any account be committed to the police darogahs, who are precluded from taking cognizance of the cases, to which this provision specially refers, by Regulation VII, 1811. On occasions on which the magistrate may judge it necessary to make the previous enquiry above noticed; the rules contained in the preceding clauses of this section, regarding the payment of the subsistence of witnesses shall be duly enforced.

Magistrate prohibited from issuing any process without previously satisfying himself that sufficient grounds exist for the prosecution.

III. By Section IV, Regulation IX, 1807, a discretionary power is vested in the magistrates to dispense, in certain cases, with the personal attendance of persons having criminal charges to prefer, and to receive charges of that nature from the authorised agents of such persons, provided that the facts alleged be sworn to by some one personally informed of the existence of them. Serious inconve-

Persons having charges to prefer, to attend in person, and no vakeels to interfere in prosecutions except in special cases.

nience

nience having however been experienced from the indiscriminate permission allowed to vakeels and agents to conduct such prosecutions; it is hereby declared, that in ordinary cases, individuals having charges of a criminal nature to prefer, shall attend in person to institute and conduct the prosecution before the magistrate, and likewise before the court of circuit, in cases in which the charge may be made over for trial to that court; and that vakeels or agents shall not be permitted to interfere in the conduct of such prosecutions, unless substantial reasons be shewn (to be recorded of course on the proceedings of the magistrate,) why the prosecutor himself should not attend to carry it on in person. It shall be the duty of the Nizamut Adawlut and of the courts of circuit, to restrain any ill-judged exercise of the discretion vested in the magistrates with respect to this point.

Rules respecting the resort of criminals within the limits of estates.

IV. *First.* Regulation VI, 1810, defines the duty required from the zemindars and others, with respect to the resort of criminals within the limits of the estates, or farms held or managed by them.

Landholders, &c. held responsible for giving early information of robberies, &c. under penalties.

Second. With the view of affording to the magistrates more early and punctual information of public offences committed within the limits of their respective jurisdiction, all zemindars, talookdars and other proprietors of lands, whether malgoozary or lhakeraje; all sudder farmers and under-renters of land, of every description; all dependent talookdars; all naibs, and other local agents; all native officers employed in the collection of the revenue and rents of lands on the part of government, or of the court of wards, are hereby declared especially accountable for the early and punctual communication to the magistrates, or police darogahs, of all information which they may obtain respecting the commission of robberies, and likewise regarding the offence of breaking into houses, tents, or boats, or other places of habitation, perpetrated within the limits of the estate or farm held or managed by them; and any landholder or other description of persons above noticed, to whom such responsibility is declared to attach, who may neglect to give the information hereby required, to the police darogah, or to the magistrate, shall, on proof of such neglect, after an inquiry similar to that directed by Section XIII, Regulation IX, 1808, be sentenced by the magistrate to pay a fine or to suffer imprisonment not exceeding the limitation therein specified. (e)

Magistrates authorized and required to carry sentences passed by the superintendants of police into execution in certain cases.

V. *First.* The superintendants of police are invested by the existing Regulations with a concurrent jurisdiction with the magistrates of the zillahs and cities included within the local limits of the authority of the said superintendants respectively. It being necessary however to make provision for the execution

(e) See a like provision for cases of murder, arson, or theft, in Regulation 8, 1814, Section 2.

of

of sentences, which may be passed by the superintendants, on offenders in cases in which such sentences cannot conveniently be carried into effect under their immediate directions, they are hereby declared competent to certify all such sentences to the magistrate of the district in which the offence may have been committed; and the magistrate, to whom such application may be addressed, is hereby authorized and required to carry the sentence of the superintendant into execution, in the same manner as if it had been passed by the magistrate himself.

Magistrates to superintend the conduct of prosecutions in cases certified by the superintendants.

Second. In cases, in which persons may be committed or held to bail by the superintendants of police for trial before the courts of circuit, and the said superintendants may not conveniently be able to superintend the conduct of such prosecutions themselves, it shall be competent for them to certify the order regarding the trial to the magistrate of the district in which the offence may be alleged to have been committed, and the magistrate on receipt of such application, shall then superintend the conduct of the prosecution before the court of circuit, in the same manner as if the accused party had been committed or held to bail by the magistrate himself.

Superintendants not precluded by the foregoing provisions from performing those duties themselves.

Third. Provided however, that nothing contained in the preceding clauses, shall be construed to prevent the superintendants of police from causing sentences passed by them under the Regulations being carried into effect under their immediate directions, or from superintending the conduct of prosecutions against persons committed or held to bail by them for trial before the courts of circuit, in cases in which they may deem it advisable to execute those duties themselves.

Punishment for watchmen convicted of gross neglect, &c.

VI. Any pyke, chokeydar, pausbaun, negabaun, or other description of watchmen subject to the orders of any cutwaul or darogah of police, who may hereafter be proved guilty of any gross neglect or misconduct in the discharge of his duty as a police officer, (such neglect or misconduct not being of a nature which may render it proper that he should be committed or held to bail for trial by the court of circuit), shall for such offence, be liable to suffer corporal punishment by sentence passed by the magistrate, not exceeding thirty stripes of a rattan, instead of the penalties of fine or imprisonment; provided the offender shall appear a fit object of corporal punishment, and the magistrate shall be of opinion that the infliction thereof will operate as a better example than the penalties of fine or imprisonment. *(f)*

(f) Extended by Regulation 14, 1810, Section 9, Clause 1, to cases of gross neglect or misconduct which may be established against any burkundauze, pyke, or other inferior officer attached to a public jail, or employed in the charge of prisoners, or generally in the performance of any public duty under a magistrate, police darogah, or other person in charge of the police. *Constructions by the Nizamut Adawlut.* 1. The magistrates not being empowered by the Regulations before in force, to inflict corporal punishment, except in cases of theft, the court judged it proper, in consideration of stripes inflicted by the magistrate of Tirhoot on a burkundauze, to remit the remainder of a sentence of imprisonment to which he had also been sentenced. *18th January*, 1815. 2. The magistrate of Benares is competent to sentence the watchmen refer-

VII.

Magistrates to nominate persons to officiate when requiring darogahs to quit their thannahs.

VII. Inconvenience having been experienced in certain cases from the absence of the darogahs from their thannahs in consequence of their attendance being required at the stations of the magistrates or from other causes, it shall be the duty of the magistrates on all occasions of that nature, to nominate the mohirer or jemadar of the thannah, or to depute some other person, according as the magistrate may judge most advisable to officiate as darogah, reporting the selection so made to the provincial court under Section V, Regulation VIII, 1809. (g)

Additional rules as to the aid to be furnished by the police officers to distrainers.

VIII. Section IX, Regulation VII, 1799; Section IX, Regulation V, 1800; and Section XVII, Regulation XXVIII, 1803; contain rules respecting the aid which should be furnished by the officers of police to distrainers. The object of this provision having however been on many occasions misunderstood or misapplied, it is hereby enacted, that no aid shall be furnished by darogahs of police for the distress and sale of property for the recovery of arrears of rent, unless oath be made before them, that actual resistance has been made to the distrainer in the exercise of the legal power vested in him with respect to those points. In order likewise to prevent the burkundauzes from being withdrawn, on occasions of that nature, from the thannahs and from the discharge of their general duties, muskoory peons, to be selected by the darogahs and paid by the distrainers at the established rate of tullubanah, shall be employed in the performance of the service in question.

Certain registers of the names of offenders to be prepared at each zillah and city.

IX. *First.* On the receipt of this Regulation, the magistrates of the several zillahs and cities shall cause to be prepared, according to the forms hereunto annexed, Nos. 1, 2 and 3, registers of the names of the following descriptions of persons; first, register of convicts who have broken jail or have otherwise effected their escape; second, ditto of persons, for the apprehension of whom proclamations may have been issued under the provisions of Regulation IX, 1808; thirdly, ditto of persons charged with or suspected of the commission of specific crimes of a heinous nature, who may have eluded the pursuits of justice.

When the registers shall commence. Copies to be furnished half yearly to the superintendants of police.

Second. The registers above prescribed, shall commence from the 1st day of January 1812; they shall be regularly revised and kept up in the Persian language by the several magistrates, who shall forward copies of them on the 1st of

red to in Regulation 17, 1795, Section 23, to corporal punishment for gross neglect or misconduct in the discharge of their duties, to the extent of the authority vested in him by this section; but as the magistrate is already empowered under the first mentioned section to remove watchmen when found inefficient, and to appoint others in their stead, the court expressed a hope, that he would not often see occasion to exercise the power of inflicting corporal punishment. 25th *March*, 1813. See the Circular Orders of the Nizamut Adawlut, new edition, Page 140, No. 59, enjoining the magistrates of the divisions of Benares and Barelly, to be cautious in the infliction of stripes on offenders under the provisions of this section and of Regulation 14, 1816, Section 9.

(g) The magistrates are now empowered to appoint and remove their thannah police officers, without reference to other authority. See Regulation 17, 1816, Section 7.

January

January and the 1st of July, in each year, to the superintendants of police respectively for their information.

Third. At the expiration of every period of six months, reckoning from the 1st of January last, or oftener, when circumstances may appear to require it, the zillah and city magistrates shall cause lists to be prepared from the abovementioned registers of all persons therein named who may not have been apprehended, and shall transmit copies of the said lists to the principal landholders, farmers, and managers of land, together with warrants for the apprehension of the persons therein named, agreeably to the forms annexed to this Regulation, Nos. 4, 5 and 6. Transcripts of the lists thus prepared shall be at the same time transmitted by the magistrates under their official seal and signature to the police darogahs for their information.

Lists to be prepared half yearly or oftener, and transmitted by the magistrate to the landholders with warrants for the apprehension of the persons named therein. Copies to be also sent to the darogahs.

Fourth. The magistrates shall be careful to obtain from the landholders, farmers, and managers of land, or from their representatives, to whom the said lists and warrants may be delivered, written acknowledgements of the receipt of them.

Magistrates to obtain written acknowledgements of the receipt of such lists and warrants by the landholders.

Fifth. All zemindars, talookdars, and other proprietors of lands, whether malgoozary or lhakeraje; all sudder farmers and under-renters of land of every description; all dependent talookdars; all naibs and other local agents; all native officers employed in the collection of the revenues and rents of land on the part of government, or of the court of wards to whom the lists and warrants mentioned in the preceding clauses of this Regulation shall have been delivered, are hereby authorized either to cause the immediate apprehension of any of the persons named in either of the said lists who may be found within the limits of the estates held or managed by them; or to apply to the nearest police officer for any aid which may be required in the execution of that duty; or simply to communicate to such officer such information, as may have been obtained respecting the place, to which the persons in question may resort, or in which they may be concealed.

All zemindars, &c. to whom such lists and warrants are transmitted authorized to apprehend the persons named therein.

Sixth. Persons who may be apprehended under the provisions of this Regulation, shall be delivered as speedily as possible into the charge of the nearest darogah or other officer of police for the purpose of being forwarded under safe custody to the magistrate, and an acknowledgement shall uniformly be given by such darogah or other officer of police specifying the names of the prisoners, and the date on which they were delivered into his charge.

Such persons when apprehended to be delivered in charge to the police officers.

Seventh. The several zemindars, farmers, and local agents to whom warrants and lists of public offenders shall have been furnished under this Regulation, are hereby required to transmit to the magistrates on the 30th June and 31st of December, in each succeeding year, returns according to the annexed form No. 7,

Zemindars, &c. to furnish half yearly reports of persons so apprehended.

of

of all persons who may have been apprehended by them, or by means of information given by them to any police officer during the preceding six months; counterparts of which returns shall at the same time be transmitted by the several zemindars, farmers or local agents, by means of the public dawks to the office of the superintendant of the police.

Darogahs to furnish reports of such persons apprehended by them.

Eighth. In like manner the several darogahs shall transmit at the periods above specified, returns of all persons named in the lists with which they had been furnished, who may have been apprehended by them, during the preceding six months, accompanied by any explanation which they may wish to offer in the event of no persons having been apprehended; copies of the prescribed returns and explanations shall at the same time be forwarded by the police darogahs by means of the public dawks to the office of the superintendant of police, and such returns are to be invariably made, whether any persons shall have been apprehended or otherwise, and shall be dispatched by the darogahs from their respective thannahs, on or before the 15th of the month of January and July of each year.

Magistrates to cause the zemindars, &c. to be informed that they will be held guiltless of any consequences ensuing from resistance to the execution of such warrants.

X. *First.* The zillah and city magistrates shall cause it to be explained to all persons to whom warrants shall be granted for the apprehension of persons under the provisions of this Regulation, that if in the legal execution of such warrants either by themselves or by any person or persons acting under their authority, any resistance be made by the party named in the warrant, or by any other person, (the said warrant being shewn to the party so resisting) such zemindar, farmer, or local agent or other person acting under their authority by whom the warrant may be executed, will be held guiltless with respect to any consequences, which may ensue from such resistance to the execution thereof.

Cases of such resistance to be punished as prescribed for resistance to other process of the courts.

Second. It is further hereby declared, that any resistance by any person whatever, of any warrant or process of the court issued under this Regulation, shall be punishable in the same manner as is prescribed by the existing Regulations, for resistance of process of the zillah and city magistrates.

Zemindars, &c. to be informed that they will not be required to prosecute or attend the courts in such cases.

XI. *First.* The magistrates of the several zillahs and cities shall cause it to be carefully explained to the zemindars, farmers, and their local agents, to whom warrants shall be granted under this Regulation, that they will not be required either to become prosecutors, or to attend the court, or to adduce evidence, or otherwise be subjected to any personal inconvenience or expense on account of any charge or prosecution, which may be depending or may be instituted against any person or persons legally apprehended by them under this Regulation, or who may be apprehended by means of any information which they may furnish to any police officer of government.

Second.

Second. In the event of any evidence being required by the magistrate in regard to the general character of any party apprehended by means of any zemindar, farmer, or local agent, or in respect to any other point or matter which shall not be furnished by the proceedings which may have been previously held by the court, or by any other records of the magistrate's office, the magistrate shall cause such evidence to be procured by means of the regular police officers of government.

Evidence as to persons so apprehended to be procured thro' the regular police officers.

XII. Whenever any zillah or city magistrate shall have grounds to believe that any zemindar, farmer, or manager of land shall have been guilty of any neglect or misconduct in the discharge of the duty imposed upon him by this Regulation, the magistrate shall call upon him to answer to the charge; and if it shall appear upon a full and impartial enquiry, that the person accused has been actually guilty of the neglect or misconduct ascribed to him; the magistrate shall sentence the offender to pay such a fine to government, and to suffer imprisonment for such a period of time as he may deem proportioned to the offence, not exceeding however, the limitation prescribed by Section XIX, Regulation IX, 1807, viz. imprisonment for six months, and a fine of rupees 200 commutable, if not paid, to imprisonment for a further period not exceeding six months longer.

Penalties for neglect or misconduct of zemindars, &c. in the performance of the duty herein prescribed.

XIII. The magistrates of the several zillahs and cities are hereby empowered to grant lists and warrants for the apprehension of any persons of the description of those described in Clause Third, Section IX, of this Regulation, prepared in the manner prescribed to any individual with his consent not being a zemindar, farmer, or local agent for the management of lands or regular police officer of government; and the provisions of this Regulation shall be held applicable to the legal execution of any warrant of the magistrate by any person so employed.

Magistrates may grant such lists and warrants to persons not being zemindars &c. with their own consent, and these rules declared applicable to such persons.

No. 1.

REGISTER of CONVICTS who have broken Jail, or have otherwise effected their escape.

Name and Cast of the Persons, who have escaped from Jail.	Name of the Father.	Supposed Age.	Description of his Person.	Supposed usual place of Residence.	Amount of reward offered for his apprehension.	Date of apprehension, surrender, or ascertained death.

No. 2.

No. 2.

REGISTER of PERSONS, *for the apprehension of whom Proclamations have been issued under the Provisions of Regulation IX, 1808.*

Date of Proclamation.	Name and Cast of the Persons proclaimed.	Name of the Father.	Supposed Age.	Description of his Person.	Supposed usual place of Residence.	Amount of reward offered for his apprehension.	Date of apprehension, surrender, or ascertained death.

No. 5.

REGISTER of PERSONS *charged with, or suspected of, the commission of spesific crimes of a heinous nature, who may have eluded the pursuits of justice.*

Name and Cast of the Persons accused or suspected.	Name of the Father.	Supposed Age.	Description of his Person.	Supposed usual place of Residence.	Amount of reward offered for his apprehension.	Date of apprehension, surrender, or ascertained death.

No. 4.

No. 4.

FORM OF WARRANT for the apprehension of Convicts who have escaped.

No. of Warrant

Seal of the Court.

To (name of the landholder, farmer, or local agent, to whom the Warrant may be addressed, and the name of the estate, purgunnah or mehaul of which he may be proprietor, farmer or manager.)

WHEREAS the person or persons (convicts) herein named, having effected his or their escape from the jail of the (zillah or city,) you are hereby authorized and required to apprehend and deliver over to the custody of the nearest or other police officer of government, the said person or persons, all or any of whom shall be found within the limits of the estate, farm or lands committed to your management, or to give information to the magistrate or nearest police officer of government, of the place of concealment, resort or abode of such person or persons, so that he or they may be apprehended. In this fail not.——dated

Name and Cast of the Persons, who have escaped from Jail.	Name of the Father.	Supposed Age.	Description of his Person.	Supposed usual place of Residence.	Amount of reward offered for his apprehension.	Date of apprehension, surrender, or ascertained death.

The number of persons, included in the list, to be specified in English by the magistrate.

Zillah, *and date of warrant.*

(Signature of the magistrate.)

No. 5.

FORM OF WARRANT for the apprehension of Persons proclaimed under Regulation IX, 1808.



No. of Warrant.

To (name of the landholder, farmer, or local agent, to whom the warrant may be addressed, and the name of the estate, purgunnah or mehal of which he may be proprietor, farmer or manager)

WHEREAS proclamation has been duly made in conformity with the provisions of Regulation IX, 1808; requiring the appearance before the magistrate of (zillah or city,) of the person or persons herein named, and the said person or persons having failed to attend at the cutcherry of the magistrate, according to the exigence of the said proclamation, you are hereby authorized and required to apprehend and to deliver into the custody of the nearest or other police officer of government, the person or persons herein named, should all or any of them be found within the limits of your estate, farm or lands, or to give information to the magistrate or nearest police officer of the place of concealment, or abode of such person or persons, so that he or they may be apprehended. In this fail not.——Dated

Date of Proclamation.	Name and Cast of the Persons proclaimed.	Name of the Father.	Supposed Age.	Description of his Person.	Supposed usual place of Residence.	Amount of Reward offered for his apprehension.	Date of apprehension, surrender, or ascertained death.

The number of persons, included in the list, to be specified in English by the magistrate.

(Signature of the magistrate.)

Zillah, *and date of warrant.*

No. 6.

No. 6.

FORM of WARRANT for the apprehension of Persons charged with specific crimes, who may have eluded the pursuit of justice.

No. 7.

No. of Warrant.

Seal of the Court.

To (name of the landholder, farmer or local agent, to whom the warrant may be addressed, and the name of the estate, purgunnah or mehaul, of which he may be proprietor, farmer, or manager.)

WHEREAS the person or persons herein named, have been charged on oath before the magistrate of (zillah or city,) with the crimes herein specified; and whereas the magistrate has strong grounds to suspect that such person or persons have been concerned as principals or accessaries in the perpetration of the said crimes, and the appearance of such person or persons being required at the cutcherry of the magistrate of the aforesaid (zillah or city) to answer to the matter alleged against them; you are hereby authorized and directed to apprehend and to deliver into the custody of the nearest or other police officer of government, the person or persons herein named, should all or any of them be found within the limits of your estate, farm, or lands, or to give information to the magistrate, or nearest police officer, of the place of concealment or abode of such person or persons, so that he or they may be apprehended. In this fail not.——Dated

Name and Cast of the Persons accused or suspected.	*Name of the Father.	Supposed Age.	Description of his Person.	Supposed usual place of Residence.	Amount of reward offered for his apprehension.	Date of apprehension, surrender, or ascertained death.

The number of persons, included in the list, to be specified in English by the magistrate.

(Signature of the magistrate.)

Zillah, *and date of warrant.*

No. 7.

HALF YEARLY RETURN *of Persons apprehended under the provisions of Regulation III, 1812, by (name of zemindar, farmer, local agent or police darogah) of (name of estate, farm or thannah) of (zillah or city jurisdiction).*

Numbers and dates of Warrants, under which apprehended.	Name of Persons apprehended.			Date of apprehension.
	Persons who had escaped.	Convicts proclaimed.	Persons who had have eluded the process of the court.	

A. D. 1812. REGULATION IV.

A REGULATION *to enable the Governor General in Council to institute or defend, through the medium of the Public Officers of Government, actions, in which Native Princes, whom it would be improper to require to appear as plaintiffs or defendants in the Courts of Judicature, may be parties.*—PASSED *by the Governor General in Council, on the 24th April* 1812; *corresponding with the* 13*th Bysaak* 1219 *Bengal era; the* 28*th Bysaak* 1219 *Fusly; the* 14*th Bysaak* 1219 *Willaity; the* 13*th Bysaak* 1869 *Sumbut; and the* 11*th Rubbi-us-sanee* 1227 *Higeree*

Preamble.

WHEREAS with the view of preserving inviolate the rights of individuals, the British government has rendered itself amenable to the courts established for the administration of justice in civil cases, throughout the provinces of Bengal, Behar, Orissa and Benares, and in the ceded and conquered provinces; and whereas, in the same spirit of equity, the government has precluded itself from deciding by its own authority on disputed claims to property of every description, in which it may be a party with any of its subjects, except in cases expressly reserved to its decision, or to that of the subordinate executive authorities, by the existing Regulations; and whereas the sovereigns of adjacent states have occasionally claims to prefer, or rights to defend as individuals in the territories of the British government; and difficulties having occurred in prosecuting or defending such claims from the reluctance felt by those princes to appear as plaintiffs or defendants in the courts of judicature, the following rules have been passed, to be in force from the period of their promulgation throughout the territories immediately dependent on the presidency of Fort William. (*h*)

How claims of sovereign native princes on individuals may be prosecuted and decided upon.

II. *First.* In cases, in which sovereign native princes, whether residing within the British territories or otherwise, shall have claims to prefer as individuals, to lands or other things, the cognizance of which is vested by the general constitution of the country in the courts of civil judicature, it shall be competent to the Governor General in Council, to order a suit to be instituted, through the medium of the public officers, for the recovery of the lands or other things which may be so claim-

(*h*) Extended to the lands comprised within the Jaghire of the late Killadar of Callenger, annexed to the zillah of Bundlecund, by Regulation 22, 1812, and to the Purgunnah of Handya, annexed to the zillah of Allahabad, by Regulation 18, 1816; the latter subject to certain provisions. The Territories and Jaghires situated on the borders of the zillah of Bundlecund, belonging to several Bondelah Chieftains, together with the tract of land situated near the town of Teroha, in the said zillah, granted as an independent Jaghire to His Highness Amrut Rao, are exempt from the operation of the general Regulations; the former by Regulation 22, 1812, the latter by Regulation 7, 1816.

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ed, in the court, which on the principles of the general Regulations is authorized to enquire into, and decide upon, the right to the disputed property.

The Governor General in Council may order the public officers to defend suits brought by individuals against such sovereign native princes.

Second. In like manner, should a suit be instituted in any of the established courts of civil judicature, by any zemindar or other person for the recovery of lands or other things, in the occupancy of any native prince, whom it would be improper to require to defend the action himself, it shall be competent to the Governor General in Council to order such suit to be defended by the public officers.

By whom suits so instituted or defended shall be conducted.

III. Suits which may be instituted or defended under the preceding section, shall be conducted by the collectors of the land revenue, aided by the vakeels of government at the city, zillah, and provincial courts, and at the Sudder Dewanny Adawlut, under the directions of the Board of Revenue, in the provinces of Bengal, Behar and Orissa; and of the Board of Commissioners in the ceded and conquered provinces, and in the province of Benares; (*i*) which Boards will of course on all such occasions be furnished by the Governor General in Council with such information and instructions as may appear necessary to enable them duly to superintend the conduct of the prosecution or of the defence.

A summary of the decree passed in any case of that nature wherein government may be a party, shall be transmitted immediately to the secretary in the judicial department, for the orders of government.

IV. In all original suits and appeals, in which government may be a party under the provisions of the present Regulation, the court which may pass judgment, shall, in addition to the copies of the decrees required to be delivered to the parties, transmit a summary of the decree with as little delay as possible, in the English language, to the secretary to government in the judicial department, for the information of the Governor General in Council, who, on receipt of such summary, will issue any orders to the Board of Revenue or Board of Commissioners, (*i*) which the case may appear to require, or will cause the necessary notification to be made to the person on whose behalf the cause shall have been prosecuted or defended, of the final judgment given on the action.

(*i*) The duties, powers and authority, which were exercised in the province of Benares, and in that part of the province of Behar, comprised in the zillahs of Behar, Shahabad, Sarun and Tirhoot, by the Board of Revenue and Board of Commissioners, respectively, until the enactment of Regulation I, 1816, have been, by that Regulation, vested in the Commissioner in Behar and Benares.

A. D. 1812. REGULATION V.

A REGULATION *for amending some of the Rules at present in force for the collection of the Land Revenue.*—Passed *by the Governor General in Council, on the* 1st *May* 1812, *corresponding with the* 20th *Bysaak* 1219 *Bengal era ; the* 5th *Bysaak* 1219 *Fusly ; the* 21st *Bysaak* 1219 *Willaity ; the* 5th *Bysaak* 1869 *Sumbut ; the* 18th *Rubbi-us-sanee* 1227 *Higeree.*

Preamble.

WHEREAS it has been deemed advisable to revise the rules established regarding the grant of pottahs by the proprietors of land, paying revenue to government, to their tenants, and also the rates at which persons purchasing land at the public sales are entitled to collect their rents; and whereas there are grounds to believe that considerable abuses and oppression have been committed by zemindars, talookdars and farmers of land in the exercise of the powers vested in them, with respect to the distress and sale of the property of their tenants for the recovery of arrears of rent; and circumstances having occurred which render it necessary to explain the real intent and meaning of the existing rules regarding the sale of estates for the recovery of arrears of public assessment; and whereas it has been deemed expedient to annul the existing provisions for levying in certain cases a penalty of twelve per cent in addition to the established interest on arrears due from the proprietors and farmers of estates, and at the same time to provide more generally for the levy of such interest, the following rules have been passed, to be in force on their promulgation throughout the provinces immediately dependent on the presidency of Fort William. (*j*)

Rules contained in Section II, Regulation XLIV, 1793; Section II, Regulation L, 1795, and Clause Second, Section II, Regulation XLVII, 1803, precluding proprietors of lands paying revenue to government, from granting leases for a longer period than ten years, rescinded.

II. Section II, Regulation XLIV, 1793; Section II, Regulation L, 1795; and Clause Second, Section II, Regulation XLVII, 1803, by which the proprietors of land, paying revenue to government, are precluded from granting leases for a period exceeding ten years, are hereby rescinded; and proprietors of lands are declared competent to grant leases for any period which they may deem most convenient to themselves and tenants, and most conducive to the improvement of their estates. (*k*)

(*j*) Extended to the lands comprised within the Jaghire of the late Killadar of Callenger, annexed to the zillah of Bundlecund, by Regulation 22, 1812, and to the Purgunnah of Handya, annexed to the zillah of Allahabad, by Regulation 18, 1816; the latter subject to certain provisions. The Territories and Jaghires situated on the borders of the zillah of Bundlecund, belonging to several Bondelah Chieftains, together with the tract of land situated near the town of Teroha, in the said zillah, granted as an independent Jaghire to His Highness Amrut Rao, are exempt from the operation of the general Regulations; the former by Regulation 22, 1812, the latter by Regulation 7, 1816.

(*k*) Explained by Regulation 18, 1812, Section 2.—By Regulation 14, 1812, the rule contained in this section is not in force in the ceded and conquered provinces, including the territory ceded by His High-

III.

Certain parts of Regulation VIII, 1793, and Regulation IV, 1794, respecting forms of pottahs and engagements for rent rescinded; and proprietors declared competent to grant leases and receive engagements in such forms as may be convenient to the parties.

III. Such parts of Regulation VIII, 1793, and of Regulation IV, 1794, as require that the proprietors of land shall prepare forms of pottahs, and that such forms shall be revised by the collectors, and which declare that engagements for rent contracted in any other mode than that prescribed by the Regulations in question, shall be deemed to be invalid, are likewise hereby rescinded: And the proprietors of land shall henceforward be considered competent to grant leases to their dependent talookdars, underfarmers and reyets, and to receive correspondent engagements for the payment of rent from each of those classes, or any other classes of tenants, according to such form as the contracting parties may deem most convenient and most conducive to their respective interests: provided, however, that nothing herein contained shall be construed to sanction or legalize the imposition of arbitrary or indefinite cesses, whether under the denomination of abwaub, muthote, or any other denomination. All stipulations or reservations of that nature shall be adjudged by the courts of judicature to be null and void: but the courts shall notwithstanding maintain and give effect to the definite clauses of the engagements contracted between the parties, or in other words, enforce payment of such sums as may have been specifically agreed upon between them.

Such rule not to legalize stipulations for arbitrary or indefinite cesses, which are to be adjudged null and void, but without vitiating the definite clauses of the engagements.

No person attaching lands on the part of government or purchasing at public sales, entitled to annul existing leases within the year on the grounds of collusion without a judicial decision on summary suits.

IV. Section V, Regulation XLIV, 1793; Section V, Regulation L, 1795; and Section V, Regulation XLVII, 1803, contain provisions for annulling, in the case of public sales, all engagements which may have been contracted between the proprietor of the lands and his under-tenants; and for empowering the purchaser to collect according to the established usages and rates of the purgunnah or district in which the land may be sold: Clause Third, Section XXIII, Regulation VII, 1799; Section XXIV, Regulation V, 1800; Section IX, Regulation I, 1801; Section V, Regulation XLVII, 1803; at the same time contain provisions for suspending the annulment of leases, supposing the sale to have taken place after the expiration of the second month of the Bengal or Fusly year, until the close of the year, except in cases in which such leases may appear to the officers deputed to attach or manage them on the part of government, or to the purchasers at the public sales, to be obviously collusive. In addition to these last mentioned provisions, it is hereby declared, that neither any person deputed to attach lands on the part of government, nor purchasers at the public sales, shall be deemed entitled to annul existing leases within the year, in which the attachment or sale may have taken place, on the ground that such leases, were evidently collusive without a decision to that effect in a court of judicature; the case to be tried as a summary suit under Regulation VII, 1799.

ness the Peishwa in Bundlecund, the district of Cuttack, and the Pergunnahs formerly dependent on that district, but now annexed to the zillah of Midnapore.

Rules as to the rates at which purchasers of lands may collect during the year in which the sale takes place, in cases in which leases may be cancelled.

V. By Section V, Regulation XLIV, 1793; Section V, Regulation L, 1795; and Section V, Regulation XLVII, 1803, already cited, it is provided, that in cases in which leases may be cancelled on the occasion of public sales, made for the recovery of arrears of assessment, the purchaser shall be entitled to collect during the year in which the sale took place, whatever the former proprietor would have been entitled to receive, " according to the established usages and rates of the purgunnah, " or district in which such lands may be situated." There being however reason to believe that the purgunnah rates are in many instances become very uncertain, the following rules shall be observed on all occasions of that nature.

Established purgunnah rates where such exist, shall determine the amount to be collected by government officers or purchasers.

VI. If any known established purgunnah rates shall exist, the same shall serve to determine the amount of the rent, which should be received by persons deputed to attach the lands on the part of government, or by the purchasers at the public sales.

Rules where no established purgunnah rates exist.

VII. In cases, in which no established rates of the purgunnah, or local division of the country may be known, pottahs shall be granted, and the collections made, according to the rate payable for land of a similar description in the places adjacent; but if the leases and pottahs of the tenants of an estate generally which may consist of an entire village or other local division, be liable to be cancelled under the rules above noticed; new pottahs shall be granted, and the collections made at rates not exceeding the highest rate paid for the same land in any one year within the period of the three last years antecedent to the period at which the leases may be cancelled.

What allowances to be made in computing the rates payable by ryots &c. in the case of dependent talooks.

VIII. In the case of a dependent talookdar, if the rent of the lands be computed according to the rates payable by ryots or cultivators, for land of a similar quality and description, a deduction shall be allowed from the gross rent in the adjustment of the jumma of such dependent talook at the rate of ten per cent for the talookdar's profit or income, over and above a reasonable allowance for charges of collection according to the extent of the talook.

No cultivator or tenant liable to pay enhanced rent unless under written engagements or notice served upon him at the season of cultivation.

IX. By the former and present Regulations, persons purchasing land at the public sales, are competent under certain restrictions to annul engagements contracted between the late proprietor of the lands and his under tenants. But it is hereby declared, that no cultivator or tenant of land shall be liable to pay an enhanced rent, though subject to enhancement under subsisting Regulations, unless written engagements for such enhanced rent have been entered into by the parties, or a formal written notice have been served on such cultivator or tenant at the season of cultivation; viz. on or before the month of Jeth, notifying the specific rent, under

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the landholders right of enhancing it, to which he will be subject for the ensuing Fusly, or for the current Bengâl year. (*l*)

Cultivator not served with such notice, entitled to a refund of any excess beyond the amount of his previous engagements.

X. Unless such notification be duly served, no greater rent shall be exigible by process of distress or confinement of person, nor recoverable by suit in court, than the cultivator or tenant was bound to pay under his previous engagements: and if more be levied from him, he shall be entitled to a refund of the excess with damages, on proof of the circumstances before a court of justice.

How such notices are to be served.

In all practicable cases the required notification shall be served personally on the tenant: but if he shall abscond or conceal himself, so that it cannot be served personally upon him, it shall be affixed at his usual place of residence; which latter process shall in such case be deemed and taken to be a sufficient service of the notification in question. (*m*)

(*l*) *Construction by the Sudder Dewanny Adawlut; 4th September*, 1816.— Regulation 5, 1812, contains no provisions for summary suits to compel ryots to take pottahs and give cabooleuts; but that landholders may proceed in conformity with Regulation 4, 1794, Section 5, and Sections 9 and 10 of this Regulation.

(*m*) *Construction by the Sudder Dewanny Adawlut. Reference, dated 28th July*, 1815.

1810	87.
1811	60.
1812	29.
1813	84.
1814	333.
1815 (half of)	292.
Total	885

4. The number of summary suits instituted annually since the year 1810 is exhibited in the margin The increase is to be attributed to the operation of Regulation 5, 1812, which seems to have been understood by the farmers and zemindars as authorizing them to consider the ryots, on the expiration of their leases, as tenants at will, and has consequently led them to demand enhanced rents in most parts of the district (Rungpore) The provisions of Section 15, have also induced many who had demands against their tenants on old engagements, to substitute summary actions for the former mode of distraint.

5. By far the greater number of summary suits referred last year, were for arrears of rent due on cabooleuts; but many of those that have lately been instituted, are consequent to the more general operation of Section 10, Regulation 5, 1812, and are preferred either by the ryots after releasing their property from distraint, or by the farmers, or zemindars, to recover increased rents on the grounds of having served their tennants with the notice described in the above section and Regulation, the general principles of which, although it is professedly enacted for the guidance of persons purchasing lands sold for arrears of revenue, appear to be applicable to all cases where no written engagements exist, as the respective rights of the proprietor and ryots, considered independently of their mutual agreements, cannot be supposed to be altered by the mere circumstance of the sale of the estate.

6. On a first view of Section 10, Regulation 5, it might be inferred, that the zemindar, or his representatives, possessed the power of exacting, in the first instance, by distraint, or summary process, whatever amount they may have thought proper to insert in the notification required to be conveyed to their tenants, the latter having only the option of resigning their land, or continuing to hold it subject to pay the enhanced rent, until they can prove the injustice of the demand by a regular suit. Such an interpretation, however, does not seem to be easily reconcileable with that part of Section 7, Regulation 4, 1794, which being declaratory of the rates at which the ryots were entitled to demand pottahs, and, of course, to continue in possession of their lands, cannot be considered as abrogated by Section 3, Regulation 5; and, I have hitherto deemed it necessary to require zemindars and farmers proceeding summarily for enhanced rent, or defending suits instituted against them under Section 15, Regulation 5, 1812, to show, that the amount demanded in the notification served on their tenants, was conformably to the purgunnah rates, and the actual extent of land.

7. Should this construction of the Regulation be correct, it is evident, that in the generality of suits denominated summary, it will now be necessary to adduce evidence to prove the purgunnah rates, the quality of the cultivator's land, and frequently the quantity thereof; all of these points being usually disputed, and even the last very frequently remains doubtful until actually measured, in consequence of the fraudulent reduction made by the zemindar, before the decennial settlement, in the nominal extent of every farm or jote on their estates, for the purpose of imposing upon government, and obtaining their lands in perpetuity, on favorable terms.

By the Court, 2d February, 1816.

The Court entirely concur in the construction of Section 10, Regulation 5, 1812, stated in the 6th paragraph of the foregoing reference. The Court observe, that the written notice required by Section 9 of that Regulation, when no written engagements may have been entered into, expressly refers to tenants liable to pay an enhanced rent under existing Regulations, including, of course, the unrepealed provision in Section 7, Regulation 4, 1794, relative to the renewal of pottahs at the established rates of the purgunnah.

XI.

XI. The provisions contained in the preceding sections shall be considered equally applicable to sequestrators on the part of government, to managers on the part of the court of wards, and to farmers, whenever estates or portions of estates, may be let to farm under the authority of the Board of Revenue or Board of Commissioners. (n)

The preceding provisions applicable to sequestrators, managers, and farmers holding under the authority of the Board of Revenue or Board of Commissioners.

XII. The rules contained in the existing Regulations for the provinces of Bengal, Behar, Orissa and Benares, and for the ceded and conquered provinces, respecting distress and sale for the recovery of arrears of rent, are hereby declared subject to the following modifications. (o)

Rules respecting distress and sale for recovery of arrears, modified.

XIII. Whenever any zemindar, independent talookdar, or other actual proprietor of land, or any person farming land directly from government, shall be desirous of distraining the property of his tenant, with a view to the recovery of an arrear of rent; such zemindar or other person shall either previously or at the time of the distress, serve the said tenant with a written demand for the amount of it, accompanied with a jumma wassil baukee, exhibiting the grounds on which the demand is so made; and no process for the distress and sale of property on account of arrears of rent shall be deemed legal and valid, unless the rule here prescribed shall have been duly observed. In all practicable cases, the prescribed demand and jumma wassil baukee account, shall be served personally on the tenant; but if he abscond or conceal himself, so that they cannot be served personally upon him, they shall be affixed at his usual place of residence; which latter process shall in such case be deemed and taken to be a sufficient service of the demand and account in question.

No process for distress or sale to be legal, unless the tenant shall be served with a written demand, accompanied with a jumma wassil baukee.

XIV. Ploughs and other implements of husbandry, bullocks, and other cattle employed in agriculture, together with the tools of artisans, shall not be subject to distress and sale on account of arrears of rent, although the tenant, from whom such arrears may be demanded, shall not possess other property sufficient to make good the arrear.

Ploughs, &c. and cattle employed in agriculture, not to be distrained or sold

XV. If an attachment for arrears shall have been issued against the property of any tenant of any description, whether denominated under-farmer, ryot, or dependent talookdar, who may not have given security for the payment of his rent or revenue, and such tenant shall dispute the justness of the demand, and shall within five days, reckoning from the day following the attachment, or if the property attached,

Attachment to be withdrawn, and distrained property restored, should a tenant who may not have given security, dispute the demand and enter into a bond with security, binding himself to institute a suit within fifteen days.

(n) Or under the authority of the Commissioner in Behar and Benares, appointed under Regulation I, 1816, in the province of Benares, and in that part of the province of Behar, comprised in the zillahs of Behar, Shahabad, Sarun and Tirhoot.

(o) See the Circular Orders of the Sudder Dewanny Adawlut, new edition, Page 9, No. 2, relative to the right of proprietors of land to employ native commissioners in the sale of distrained property, and the course to be observed when the property to be distrained may be disputed.

tached, consist of crops, or other ungathered products of the earth, within five days, calculating from the day following the date on which such crops or products may be stored, enter into a bond before the judge or collector of the zillah, the cauzy of the purgunnah, the commissioner, or other person vested with power to sell distrained property, or before the distrainer himself, with good security, binding himself to institute a suit in the dewanny adawlut of the zillah within fifteen days from the date of such bond, for the trial of the demand, and to pay whatever sum may be adjudged to be due from him, with interest upon it at the rate of twelve per cent per annum, to be calculated from the date on which the arrear that may be awarded became payable to the date of the decree, with all costs of suit, the distrainer shall immediately withdraw the attachment, and restore the property to the defaulter.

Attachment shall continue, and the property be sold, should the tenant fail to execute such bond or pay the arrears.

If the stated defaulter shall fail to execute the bond within the period prescribed, the distrainer shall be at liberty to keep the property under attachment, and to cause it to be sold in the manner hereafter directed, unless the arrear, with the expenses of the attachment, shall be discharged previously to the day of sale.

Should he execute the bond, but fail to institute a suit his security may be proceeded against.

If the defaulter shall execute the bond, but omit to institute the suit in the dewanny adawlut, within the time prescribed, the distrainer shall demand payment of the arrear from the surety; and in the event of his not discharging the amount immediately, the distrainer shall be at liberty to issue an attachment against the personal property both of the surety and the defaulter, or the personal property of either of them, excepting always the articles specified in Section XIV, of this Regulation, and to cause it to be sold, unless the arrear and the expenses of the attachment shall be discharged previously to the day of sale. (p)

(p) *Construction by the Sudder Dewanny Adawlut. Reference, dated 21st August*, 1816.—Whether or not the provisions of Section 15, Regulation 5, 1812, can be considered applicable to cases in which the zumeendars and their representatives, attach the jotes of their tenants, or oust them at the end of the year, for disputed arrears of rent, accruing on notices served on the cultivators in the manner described in Sections 9 and 10, of the above Regulation? Frequent applications have been made by ryots for injunctions to farmers and others, to refrain from ousting them from their jotes, the applicants being ready to pay the amount of such part of the demand against them as they admit to be legal into court, and to give security, and contest the propriety of the remaining part of it, in the manner provided for in Section 15, Regulation 5, 1812.

By the Court.

The provisions of the section cited, apply directly to the case only of an attachment of property for an alleged arrear of rent, but the spirit and equity of the rule, must, in the judgment of the court, be considered applicable to the case submitted, supposing the requisite conditions, as specified in the section abovementioned, to be performed by the tenant, for bringing the question of rent in dispute, to a speedy determination in the civil court.

See the Circular Orders of the Sudder Dewanny Adawlut new edition, Page 54, No. 7, explaining doubts entertained, whether suits instituted by ryots, and other under tenants, under the provisions of Sections 15, 16, or 17, Regulation 5, 1812, for trying the justness of disputed demands of rent, are to be received and proceeded upon as regular or summary suits, especially suits instituted under the last mentioned section, for the recovery of damages on account of injury sustained by the illicit sale of property; and Page 58, No. 6, relative to the applicability of Sections 15 and 16, Regulation 5, 1812, to tehseeldars, sezawuls, and other revenue officers employed in making khas collections on the part of government, and exercising the powers vested in them by Regulation 28, 1803, Section 36.

Under what rules attachment shall be withdrawn in the case of tenants who have given security disputing the justness of the demand.

XVI. If an attachment for arrears shall have been issued against any tenant, who may have given security for the payment of his rent or revenue, and such tenant shall dispute the justness of the demand, and the surety within five days, reckoning from the day following the day of the attachment, or if the property attached shall consist of crops or other ungathered products of the earth, within five days, calculating from the day following the date on which such crops or products may be stored, shall deliver a writing, attested by two witnesses, to the judge of the dewanny adawlut, the collector of the district, the cauzy of the purgunnah, the commissioner or other person vested with power to sell distrained property, or to the distrainer himself, engaging that either he or the stated defaulter will institute a suit in the dewanny adawlut within fifteen days from the date of such writing, to try the demand, and to pay the amount that may be adjudged against them, with interest upon it at the rate of twelve per cent per annum, to be calculated from the date on which the arrear that may be awarded, became payable, to the date of the decree, with all costs of suit, the distrainer shall immediately withdraw the attachment. If the surety shall fail to execute such writing within the prescribed period, the distrainer shall continue the property under attachment, and cause it to be sold in the manner hereafter directed, unless the arrear and the expenses attending the attachment shall be discharged previously to the day of sale. If the surety shall execute the writing, but fail to have the suit instituted either in his own name, or that of the defaulter, within the abovementioned period of fifteen days, the distrainer shall demand payment of the arrears from the surety, and in the event of his omitting to discharge the amount immediately, the distrainer shall be at liberty to issue an attachment against the personal property both of the surety and the defaulter, or the personal property of either of them, excepting always the articles specified in Section XIV, of this Regulation, and to cause it to be sold in the manner hereafter directed; unless the arrears and the expense attending the attachment shall be discharged before the day of sale. If the surety of the stated defaulter shall refuse or omit to enter into the writing required, or if he shall happen to be at a distance, so as to render it impossible for him to execute such writing within the prescribed time, and such defaulter in either of these cases shall give the security required from the defaulters, specified in Section XV, of this Regulation, the distrainer shall withdraw the attachment; and the rules contained in the foregoing section, shall in every respect be considered applicable to the parties concerned.

Property to continue under attachment should the surety fail to execute the necessary writing.

Should the surety fail to have a suit instituted, the distrainer may attach both his and the defaulter's property.

The rules contained in Section XVI, declared to be applicable, should the required writing not be executed by the surety, and the defaulter himself give the required security.

Persons unable to give sufficient security may institute a suit in the court to try the demand or recover damages.

XVII. Should any ryot, farmer, or dependent talookdar, whose property may have been distrained, be unable to give security to the amount of the demand, together with interest upon it, at the rate of one rupee per mensem, with costs of suit and expenses of attachment, he will of course be at liberty to institute a suit a-

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against the distrainer in the dewanny adawlut, to try the demand, and for the recovery of damages on account of any injury which he may have sustained by the illicit sale of his property.

Distrained property to be appraised previously to sale, and a certificate furnished to the defaulter.

XVIII. Whenever property shall have been distrained with a view to the sale of it, for the recovery of arrears of rent, it shall be appraised previously to such sale, by persons conversant with the purchase and sale of articles of the quality and description of those so distrained, and a certificate of the appraisement shall be furnished by the appraisers under their signatures, which shall be communicated to the tenant at least three days before the sale.

Sale to be postponed should the price offered be less than the appraised value.

XIX. If at the time of sale, a price shall not be offered for the distrained property equal to its appraised value, the sale shall be postponed until the ensuing market day, when the property shall be actually sold, whatever price (not less than the amount bidden on the first day of sale) may be offered for it.

Suits under this Regulation to be decided on summary enquiry under Regulation VII, 1799.

XX. Suits which may be instituted under the present Regulation, shall be decided on a summary enquiry, under the provisions contained in Regulation VII, 1799.

All such causes to be referred immediately to the collectors for report under Section XIII, Regulation VIII, 1794.

XXI. In order, likewise further to expedite the decision on such causes, the whole of them shall be referred as soon as instituted to the collectors for their report under the rule contained in Section XIII, Regulation VIII, 1794. (q)

(q) As well as under the rule contained in Regulation 7, 1813, Section 2, which extends the provisions of Regulation 8, 1794, Section 13, to the ceded and conquered provinces.

Constructions by the Sudder Dewanny Adawlut.

1. Suits instituted either to procure attachments of distraint, issued by proprietors of rent free lands, to be withdrawn, or to recover damages for undue distraint exercised by them, are referrible to the collectors under this section, as well as similar suits respecting land paying revenue to government. *23d October*, 1813.

2. Suits instituted under this Regulation, might be referred for the report directed in Section 21, to the register of the zillah court of the Jungle Mehals, in his capacity of assistant to the collector of Burdwan, he being the only revenue officer on the spot. *23rd July*, 1812.

3. All summary suits instituted under this Regulation, must be referred to the collector for report, provided he be on the spot; but that, as the express object of the rule is to expedite the decision of such suits, the reference is by no means necessary, if the collector be absent from the sudder station. *29th April*, 1813.

4. It is not necessary that the defendant should be apprehended in a suit instituted under Regulation 5. 1812, previous to such suit being referred to the collector for report; but that after summons had been duly served on the defendant, the reference might consistently be made. *9th June*, 1814.

5. The judge of zillah Rajeshahye having been called upon to report the reasons why he had referred no suits instituted under the provisions of Regulation 5, 1812. Section 21, to the collector, during the months of December 1813, and January and February 1814, stated, that he had referred several soon after the promulgation of Regulation 5, 1812, but that he invariably found on his proceedings being returned, a petition was presented to him by the person dissatisfied with the collectors opinion, who not having passed any definite order on the case, he (the judge) was frequently compelled to go over the whole of the papers, and not only to pass his own decision on the merits of the case, but to combat the reasoning of the collector, whenever the latter's differed from his own; inconsequence of which, he had desisted from making the references to the collector. The court determined, that to authorise the practice, would be virtually to annul the rule, which must be complied with. *9th June*, 1814.

See the Circular Orders of the Sudder Dewanny Adawlut, new edition. Page 78, No. 8, regarding the competency of registers, vested with special powers under, Regulation 24, 1814, Sections 11 and 12, to refer summary suits to collectors for adjustment.

XXII. It shall be the duty of the Board of Revenue and Board of Commissioners (r) to obtain from the collectors such periodical returns regarding the execution of the abovementioned duty, as may appear best calculated to satisfy those Boards that no delay occurs in the performance of it.

Collectors to furnish periodical returns of the execution of the abovementioned duty.

XXIII. Any person who may be dissatisfied with the judgments which may be passed under the summary enquiries abovementioned, shall be at liberty on the principle of the rules established by the existing Regulations, to institute a regular suit for the more formal investigation of the merits of the case.

Persons dissatisfied with summary decisions, may institute regular suits.

XXIV. It is hereby declared, that sales made of entire estates for the recovery of arrears of public assessment, are not liable to be annulled by the courts of judicature, on the ground that one or more of the sharers may not have obtained possession of his or their interest in the property. The consideration of and decision on the expediency of selling the entire estate, or of disposing in the first instance of any particular part of it, is hereby declared to reside in the Board of Revenue, and Board of Commissioners (r) respectively, subject to the control exercised by the government, in its executive capacity, in matters connected with the public revenue.

Sales of entire estates not liable to be annulled by the courts, on the grounds of some of the sharers not having obtained possession; and, the decision on the expediency of selling entire estates or particular parts vested in the Boards respectively.

XXV. No means existing, by which any certain or accurate computation can be formed a priori of the real value of any estate, or portion of estate, which may be exposed to sale for the recovery of arrears of public assessment, or of the adequacy of the price which may be offered for such estate, or portion of estate; it is hereby declared, that sales made at public auction, for that purpose are not liable to be annulled by the courts of judicature on the ground that the proceeds of the sales have materially exceeded the amount of the arrears due from the proprietor of the lands to government. The Board of Revenue and Board of Commissioners (r) will be guided in cases of that nature by their own discretion; subject of course to any instructions with which they may at any time be furnished by the Governor General in Council.

Sales not liable to be annulled on the ground of the proceeds having materially exceeded the arrears due.

XXVI. Inconvenience to the public and injury to private rights having been experienced in certain cases from disputes subsisting among the proprietors of joint undivided estates, it is hereby enacted, that whenever sufficient cause shall be shewn by the revenue authorities, or by any of the individuals holding an interest in such estates for the interposition of the courts of judicature, it shall be competent to the zillah and city judges to appoint a person, duly qualified and under proper security to manage the estate, that is, to collect the rents, and discharge the public revenue,

The judges declared competent to appoint managers of joint undivided estates on sufficient cause shewn.

(r) Or the Commissioner in Behar and Benares, appointed under Regulation 1, 1816, for the province of Benares, and that part of the province of Behar, comprised in the zillahs of Behar, Shahabad, Sarun and Tirhoot.

and

Objections against the person so appointed to be represented to the provincial courts.

and provide for the cultivation and future improvement of the estate: provided however, that if the revenue authorities or any of the individuals holding an interest in the estate shall be dissatisfied with the selection made by the zillah or city judge, of the individual to perform the duty in question, it shall be competent for them to represent their objections to the provincial court of appeal, which court will confirm the manager chosen, or order the judge to select and appoint another person, according as on consideration of the circumstances of the case may appear to them reasonable and proper. (s)

Court may be moved for the removal of such managers should their conduct be unsatisfactory.

XXVII. In like manner should the authorities aforesaid or any individual holding an interest in the estate be at any subsequent time dissatisfied with the conduct of the manager, it shall be competent for them or him to represent the circumstances of the case to the zillah or city judge, and to move the court for the removal of the said manager: and should those authorities or persons be dissatisfied with the orders which may be passed on the subject by the zillah or city judge, it shall be competent for them to bring the case before the provincial court of appeal, which court will determine on the propriety of removing the manager or otherwise, as may appear to them to be right and proper.

(s) *Constructions by the Sudder Dewanny Adawlut.*

1. In cases requiring the appointment of a manager of a joint and undivided estate, under the provisions of this section, endeavours should, in the first instance, be made, to prevail on one of the family, or some friend of the sharers, to undertake that duty gratuitously; but that, in the event of its being necessary to make a pecuniary compensation to the person appointed to act as manager, the amount of such compensation must be fixed on consideration of the circumstances of each case, by the judge making such appointment. The manager, so appointed, must account to the several proprietors for their respective profits arising from the estate, after discharging the public revenue, (to be paid to the collector in the same manner as the payment was before made by the proprietors) and deducting the amount of the compensation which he may have been authorized to receive. *3rd December*, 1812.

2. The public sale of lands for arrears of revenue, in all cases wherein the Governor General in Council, or the Board of Revenue, or Board of Commissioners, in cases left to the discretion of those Boards, may judge it proper to direct, is not restricted, or affected, in any respect, by the appointment of a manager under Regulation 5, 1812, Section 26. *3rd February*, 1816.

3. The court think it expedient, that a rule should be established for proportioning, as far as practicable, the expense of management, to the extent and produce of the estate, when a manager may be appointed under Regulation 5, 1812, Section 26; and that the principal revenue authorities be consulted on the tenor and limitations of the rule, which may appear proper to enact for this purpose. *3rd. February*, 1816. *Suggestion to Government.*

4. As the responsibility of managers of estates, appointed under Regulation 5, 1812, Section 26, is not particularly defined in that Regulation, it must be considered that of an agent acting for the benefit of his principal, and bound to a faithful discharge of the trust committed to him. Proper security directed to be taken from managers appointed under the section above mentioned, is not restricted to personal bail for appearance, but extends to security for a faithful account of the manager's receipts, and should be proportioned to the extent thereof, as declared in Regulation 5, 1799, Section 6, and Regulation 3, 1803, Section 16, Clause 6, with respect to administrators appointed by the civil courts, in the cases therein provided for. *3rd February*, 1816.

5. With respect to the right of interference and control, which the revenue authorities are to exercise over a manager appointed by a court of judicature under Regulation 5, 1812, Section 26, the court see no reason to doubt, that in the event of any arrear of the public revenue, or in any other case wherein the revenue authorities are authorized to interfere, under the general Regulations, they have the same right of interference as if the manager had been appointed by the proprietors of the estate. It would, however, be proper, to give notice to the zillah court, with the view of the removal of such manager, whenever the revenue authorities may not judge it proper to employ him in managing the estate, during an attachment for arrears of revenue, or otherwise. *3rd February*, 1816.

XXVIII.

Such parts of the Regulations, as render landholders liable to pay a penalty of twelve per cent per annum, in addition to the established charge of interest, rescinded.

XXVIII. *First.* Under the existing Regulations, proprietors and farmers of estates paying revenue directly to government, are required to discharge the instalments on account of each month, on or before the first day of the following month; and such proprietors and farmers are liable to the payment of interest at the rate of twelve per cent per annum, on any arrears which may be due from them after the expiration of that period: by the rules in force likewise in the provinces of Bengal, Behar, Orissa and Benares, the said zemindars, and farmers are liable to the payment, at the discretion of the Board of Revenue, and Board of Commissioners, (*t*) of a further penalty at the rate of twelve per cent per annum on the arrears due from them respectively. Inconvenience having however been experienced from the existence of the complex demand of interest and penalty, such parts of Section II, Regulation I, 1801, and of any other Regulations as render the zemindars, and sudder farmers, liable to a penalty of twelve per cent per annum in addition to the established charge of interest, are hereby rescinded.

Landholders failing to discharge the monthly instalments shall be charged with interest at twelve per cent per annum, unless remitted by the Boards respectively.

Second. In cases, in which the proprietors and farmers of land shall fail to discharge the instalments of each succeeding month, on or before the first of the month following, they shall uniformly stand charged on the public accounts with interest from that date at the rate of twelve per cent per annum, nor shall it be competent for the collectors to remit any part of that demand by their own authority. Provided however, that if the Board of Revenue, and Board of Commissioners, (*t*) shall see any special reason, in consequence of reports which may be received by them from the collectors for remitting the interest, those authorities shall be competent to order it to be relinquished accordingly.

The Boards shall obtain periodical accounts of such interest, to be compared with the towjees.

Third. It shall be the duty of the Board of Revenue, and Board of Commissioners, (*t*) to obtain such periodical accounts of the interest, as may enable them, on comparing the said accounts with the monthly towjees, not only to judge whether the demand for interest has been properly adjusted, but likewise to ascertain the amount realized on that account, and the amount which may be at any time outstanding. On examination of the accounts required, the Board of Revenue, and and Board of Commissioners, (*t*) will of course furnish the collectors with any instructions, which the nature and circumstances of the case may appear to require.

(*t*) And Commissioner in Behar and Benares. appointed under Regulation I, 1816, for the province of Benares, and that part of the province of Behar, comprised in the zillahs of Behar, Shahabad, Sarun and Tirhoot.

A. D. 1812. REGULATION VI.

REGULATION *for altering the form of Bond, inserted in Clause Fifth, Section III, Regulation III,* 1811.—PASSED *by the Right Honorable the Governor General in Council, on the 2nd May* 1812*; corresponding with the 22nd Bysaak* 1219 *Bengal era; the 6th Bysaak* 1219*, Fusly; the 22nd Bysaak* 1219 *Willaity; the 6th Bysaak* 1869 *Sumbut; and the 19th Rubbi-us-sanee* 1227 *Higeree.*

WHEREAS Clause Fifth, Section III, Regulation III, 1811, contains the form of bond, to be executed by European foreigners and Americans, for the delivery of the cargoes of the ships belonging to those nations at a port in the country to which the said ships may belong; and whereas it has been deemed advisable to alter the form of the abovementioned bond, the following rule has been passed, to be in force from the period of its promulgation in the provinces immediately dependent on the presidency of Fort William. Preamble.

II. The following form of bond shall be observed, instead of that inserted in Clause Fifth, Section III, Regulation III, 1811. Form of bond to be observed in lieu of that inserted in Clause Fifth, Section III, Regulation III, 1811.

KNOW ALL MEN by these presents, that we —————— are jointly and severally held and firmly bound to the United Company of Merchants of England trading to the East Indies, in the sum of sicca rupees —————— to be paid to the said United Company, their certain attorney, successors, or assigns; for which payment well and truly to be made, we bind ourselves and each of us, himself, our and each of our heirs, executors and administrators, firmly by these presents, sealed with our seals, this —————— day of —————— in the year of our Lord —————— Form of bond.

WHEREAS the Directors of the United Company of Merchants of England trading to the East Indies, by virtue of the powers by law to them given, did frame certain Regulations for the trade to be carried on with the British possessions in India by the ships of nations in amity with His Majesty, and thereby, among other things, directed, that foreign European ships belonging to nations having no establishments in the East Indies, and ships belonging to the United States of America should not carry any of the articles exported by them from the said British territories to any port or place except the ports or places of their respective countries; and that, upon such ships clearing out of the ports of the said British territories for their respective countries, the clearance to be granted

to

to them should be directed to the country to which the ship belonged and to no other whatsoever, and that bonds should be taken, with security, of persons resident within the British territories, conditioned, that the cargoes of the said ships exported from the British territories should be delivered at the ports for which their clearances were made: and whereas the above bounden ———— of the ship ———— belonging to the port of ———— in the dominion of ———— and now lying in the Hooghly river, laden with a cargo consisting of ———— has applied to the collector of customs at the port of ———— for a port clearance to the port of ———— within the dominions of the said ———— which is intended to be granted to him.

NOW THE CONDITION of the above written obligation is such, that, if the goods herein before mentioned, and every part thereof shall be really and truly exported to, and landed at the said port of ———— and if no part thereof shall be carried to and landed at any other place whatsoever, and if within ———— months from the day of the date of the above written obligation, there shall be brought and produced to the Governor General in Council of Fort William in Bengal, for the time being, or to such other person at Fort William aforesaid, as the said Governor General in Council shall appoint to receive and examine the same, a certificate signed by the British consul to be resident at the said port of ———— or, if no British consul shall be resident at the said port of ———— then a certificate signed by two British merchants resident at the said port of ———— certifying that the said goods have been there landed, or if there shall be made full and sufficient proof to the satisfaction of the said Governor General in Council, or such person at Fort William aforesaid, as the said Governor General in Council shall appoint to receive and examine such proof, that the said goods have been taken by enemies, or perished in the seas, then the above written obligation to be void, otherwise to be and remain in full force and effect.

A. D. 1812. REGULATION VII.

A REGULATION *for rescinding Regulations XV*, 1810, *and IV*, 1811:—PASSED *by the Governor General in Council, on the 9th May* 1812; *corresponding with the 28th Bysaak* 1219 *Bengal era; the 13th Bysaak* 1219 *Fusly; the 29th Bysaak* 1219 *Willaity; the 12th Bysaak* 1869 *Sumbut; and the 26th Rubbi-us-sance* 1227 *Higeree.*

WHEREAS Regulations XV, 1810, and IV, 1811, contain provisions for levying a tax on houses in certain cities and towns in the provinces of Bengal, Behar, Orissa and Benares; and whereas the Governor General in Council is anxious to promote the ease and convenience of the inhabitants generally of those cities and towns by relieving them from the payment of the abovementioned tax; the following rule has been passed, to be immediately in force in the provinces of Bengal, Behar, Orissa and Benares. Preamble.

II. Regulation XV, 1810, and Regulation IV, 1811, are hereby rescinded. Regulation XV, 1810, and Regulation IV, 1811, rescinded.

A. D. 1812. REGULATION VIII

A REGULATION *for declaring the manufacture of Salt-Petre, to be a monopoly on the part of Government; for preventing the illicit manufacture of Salt-Petre; and for regulating the conduct of the Agents and all persons employed in the provision of that article, in the Provinces of Bengal, Behar, Orissa and Benares.*—PASSED *by the Governor General in Council, on the 30th May* 1812; *corresponding with the* 18th *Jeyte* 1219 *Bengal era; the* 4th *Jeyte* 1219 *Fusly; the* 19th *Jeyte* 1219 *Willaity; the* 4th *Jeyte* 1869 *Sumbut; and the* 18th *Jumadi-ul-awul* 1227 *Higeree.*

Preamble.

THE Governor General in Council deeming it to be expedient, that the manufacture of seltpetre should be declared to be a monopoly on the part of government, in the provinces of Bengal, Behar, Orissa and Benares, with the view of securing to government, all the seltpetre, the produce of the said provinces; has been pleased to enact the following rules, to be in force from and after the first day of October next.

Saltpetre not to be manufactured without the sanction of government, under penalty of confiscation.

II. Saltpetre shall not be manufactured in the provinces of Bengal, Behar, Orissa and Benares, excepting on account of government, or with their express sanction; and all saltpetre manufactured in breach of this prohibition shall be liable to seizure and confiscation.

No person to be compelled to provide or manufacture saltpetre.

III. No person shall be compelled, under any pretence whatever, to engage in the provision or manufacture of saltpetre, either as a contractor, or as a nooneah, or in any other capacity; and any person, who may engage in the provision or manufacture of saltpetre, and may not choose to re-engage, shall be at liberty to relinquish the employment, after performing the engagements into which he may have entered, and to follow any other occupation he may think proper, without hindrance or molestation.

Persons so compelled may institute suits for the annulment of their contracts and for damages.

IV. *First.* If an agent, the assistant to an agent, or any native officer employed under them in superintending the manufacture of saltpetre, shall compel any person to receive advances, or to contract for, or engage in, the provision or manufacture of saltpetre, such person will be of course at liberty to institute a suit with a view to the annulment of such contract or engagement, and to the recovery of any compensation in the form of damages, to which he may deem himself entitled; and the judge of the dewanny adawlut before whom the said suit may be tried, shall on proof thereof to his satisfaction adjudge the said contract or engagement null and

• The whole of this Regulation has been rescinded by Regulation IV, 1814, Section II.

void,

void, and direct the complainant to be discharged, and cause the advances, if any should have been made, to be returned, and award such costs and damages as may appear to him proper.

ich suits to be decided summary enquiry under the provisions in Section XV, Regulation II, 1799.

Second. Suits, which may be instituted under the foregoing rule shall be decided on a summary enquiry on the principle of the provisions contained in Section XV, Regulation VII, 1799.

ontracts to be made in riting and security to be taken when practicable.

V. All contracts or engagements entered into for the provision of a specific quantity of saltpetre, shall be made in writing, attested by at least two credible witnesses, and be signed by the agent, or any of his officers, whom he may empower to sign them: one copy shall remain with the agent, or his officer, and the other shall be delivered to the party with whom the contract or engagement is made. In all practicable cases, security shall be taken for the performance of such contracts and engagements.

The agent may place peons over contractors or others failing in their engagements.

VI. When any contractor, nooneah, or other person shall fail to deliver within the stipulated periods, the quantity of saltpetre for which he may have engaged, the agent shall be at liberty to place peons over him, in order to expedite his deliveries.

Lists of persons employed in the provision of saltpetre to be fixed up at the thannahs, and copies to be furnished to the judge every three months.

VII. A list or register of the persons employed in the provision of saltpetre within the limits of each police thannah, shall be fixed up by the agent at each thannah. The list shall specify the places of abode of the persons so employed, and shall be corrected at the beginning of every month, according to the alterations that may have happened in the month preceding. The darogahs of the thannahs are to give immediate permission for the exhibition of the lists, and the agent shall transmit copies of them in the native languages once in every three months to the judge of the zillah.

All public officers and landholders, &c. required to afford assistance to the agent on his application.

VIII. All officers of government, proprietors and farmers of land, talookdars, under-farmers and reyets, and their officers, agents and dependents, are hereby required, on application from the agents, or any of their officers, to afford every assistance in their power towards promoting the manufacture, which may be consistent with the authority vested in them, and with the general Regulations.

Penalties for misconduct of gomastahs or others employed under an agent in providing saltpetre.

IX. Gomastahs and all native servants and persons employed under an agent for the provision of saltpetre, accepting of money from individuals for abetting or conniving at the alienation of saltpetre by the manufacturers, and others, writing false balances, or in any manner falsifying the Company's accounts, embezzling the property entrusted to them, or exacting money in any manner from any contractor, nooneah, or other person, employed or concerned in the provision or manufacture of saltpetre, to whom advances shall have been made, shall on conviction in the court of dewanny adawlut, to which they may be amenable, forfeit treble the amount

mount of the value of the property or the money, which they may have embezzled, alienated, or exacted; and upon the circumstances being represented by the Board of Trade to the Governor General in Council, he will, if it shall appear to him proper, order a prosecution to be instituted against the party or parties, and declare the offender incapable of serving government in any capacity.

X. *First.* Any persons making advances for the illicit manufacture or delivery of saltpetre to contractors, nooneahs, or other persons, employed in the provision or manufacture of saltpetre, or to the officers employed under the agents for the provision of saltpetre, or for purchasing or obtaining saltpetre from such contractors, nooneahs, persons, or officers in an illicit manner, shall, on conviction, be liable to a fine of five sicca rupees for every maund of such saltpetre, for which advances shall have been so made, or which shall have been so purchased or obtained; and the saltpetre, if seized, shall be liable to confiscation.

Penalties for persons convicted of making advances for the illicit manufacture of saltpetre.

Second. If a person convicted of any of the offences specified in the preceding clause, shall refuse or omit to discharge the penalty which shall have been imposed upon him, the judge shall proceed to levy the amount of the penalty by issuing the same process against the property of the offender, as is prescribed for enforcing other decrees of court. If property belonging to the offender sufficient to make good the penalty shall not be found, the judge shall commit him, for such period as he shall think proper, not exceeding six months to confinement in the jail for debtors.

How such penalties are to be enforced.

XI. Saltpetre which may be confiscated under Section II, of this Regulation, shall be valued at two sicca rupees per factory maund.

Confiscated saltpetre to be valued at two rupees per maund.

XII. *First.* All persons who may give information to the agents for the provision of saltpetre, or to any of their officers, of saltpetre illegally manufactured, in deposit, or in transit, in the provinces of Bengal, Behar, Orissa or Benares, provided such saltpetre shall be attached and confiscated in consequence of their information, shall be entitled to a reward in the proportion of one-fifth of the valuation described in the preceding section; and a proportion of two-fifths of the said valuation shall be divided equally between the agent and his officers, who were concerned in making the seizure, in such proportion among the latter as the Board of Trade may in each instance direct.

Certain proportions of the proceeds of confiscated saltpetre to be paid to persons giving information, and to the agent and the persons who made the seizure.

Second. In case any attachment shall be made of such saltpetre, by the officers of the agent, and not upon information, the persons concerned in making such attachment shall be entitled to a reward equal to two-fifths of the valuation of the saltpetre, described in Section XI, in such proportion as the Board of Trade may in each instance direct. The agent shall be likewise entitled to one-fifth of the said valuation.

How to be distributed when the seizure was made without information given by individuals.

XIII.

Boats &c. on which confiscated saltpetre may be laden shall be liable to confiscation, and the proceeds to be distributed in the same carriages.

XIII. The boats, the bullocks, or other cattle, and the carriages on which saltpetre, manufactured, or obtained in violation of the rules contained in this Regulation, may be laden, shall be liable to seizure, confiscation and sale, and the proceeds of the sale of such boats, cattle, or carriage, shall be divided and distributed in the same proportions, and under the same rules as the value of the saltpetre confiscated, as described in the preceding section.

Confiscation to be made by the Board of Trade, and the rewards to be paid as soon as possible.

XIV. All confiscations shall be made and adjudged by the Board of Trade, and all persons who may become entitled to established rewards, in consequence of such confiscations, shall be paid the same either by the Board of Trade, or by the agents for the provision of saltpetre. as soon as possible after the confiscation of the saltpetre, boats, cattle or carriages, shall have been duly decided upon.

Cultivators of land employed in the saltpetre business subject to the same rules as others, except during the manufacturing season, and Sections XX, and XXI, Regulation XXIX, 1793, and Regulation IX, 1801, declared applicable to persons engaged in the manufacture on the part of government.

XV. Persons actually employed in the manufacture of saltpetre, cultivate or rent lands, are to pay according to their pottahs or engagements in the same manner as other reyets or renters, and under the same rules and Regulations with exception only to the mode of demanding and enforcing payment of arrears during the manufacturing season, which is to be considered as commencing on the first day of Kautic, and ending on the last day of Assar; and the whole of the rules contained in Sections XX and XXI, Regulation XXIX, 1793, and in Regulation IX, 1801, are hereby declared applicable to persons engaged on the part of government in the manufacture of saltpetre.

The agents, their assistants and native officers liable to be sued for any breach of the Regulations, under the rules in Sections II, and III, Regulation VIII, 1806.

XVI. The agents and their assistants, as well as native officers and agents, are declared liable to be sued in the dewanny adawlut for any breach of this Regulation, or any other Regulation, that may be passed and printed in the manner directed in Regulation XLI, 1793; but previously to the institution of any such suit against an agent or assistant, the rules contained in Sections II and III, Regulation VIII, 1806; shall on all occasions be duly observed.

A. D. 1812. REGULATION IX.(v)

A REGULATION *for modifying some of the Rules before enacted regarding the Settlement of the Ceded Provinces.*—PASSED *by the Governor General in Council on the 11th July 1812; corresponding with the 29th Assar 1219 Bengal era; the 17th Assar 1219 Fusly; the 20th Assar 1219 Willaity; the 3rd Assar 1869 Sumbut; and the 1st Rajeeb 1227 Higeree.*

Preamble.

WHEREAS it was enacted in Section V, Regulation X, 1807, with respect to estates paying revenue to government in the provinces ceded by His Excellency the Nawaub Vizier, that the jumma which might be assessed upon them in the last year of the quartennial settlement, commencing with the Fusly year 1216, and terminating with the year 1219, should remain fixed for ever, provided that the arrangement should receive the sanction of the Honorable the Court of Directors; and whereas the Honorable Court, in the exercise of the discretion expressly reserved to them by the rule above cited, have not deemed it advisable to confirm that arrangement, the following rules have been enacted, to be immediately in force, in the ceded provinces.

Certain part of Section V, Regulation X, 1807, rescinded.

II. Such part of Section V, Regulation X, 1807, as declares provisionally that the jumma, which may be assessed on the estates of the zemindars and other actual proprietors of land in the ceded provinces, shall remain fixed for ever, is hereby rescinded.

Declaration contained in Clause Fourth, Section XXIX, Regulation XXV, 1803, respecting a permanent settlement to be concluded after a period of ten years, to be in full force and effect.

III. It having been declared in Clause Fourth, Section XXIX, Regulation XXV, 1803, with reference to the settlement then depending, that at the end of ten years, a permanent settlement would be concluded with the same persons, (if willing to engage, and if no others having a better claim should come forward) for such lands, as might be in a sufficiently improved state of cultivation to warrant the measure, on such terms as government should deem fair and equitable, the said rule is hereby declared to be in full force and effect.

(v) See Regulation 16, 1816, entitled—A Regulation for extending for a further period of five years, the existing settlement in the provinces ceded by the Nawaub Vizier to the British Government, in all cases in which the settlement may have been concluded with the actual proprietors of land. The settlement mentioned in Regulation 16, 1816, appear not to include, or to refer to those lands, if any, as have had a permanent settlement concluded for them, inconsequence of their having been in a sufficiently improved state of cultivation, at the time of concluding such permanent settlement. See Section 3, of the present Regulation, and Regulation 25, 1803, Section 29, Clause 4.

IV.

The Board of Commissioners to ascertain what estates are in a state of cultivation to warrant the conclusion of a permanent settlement, and rules for the formation of it.

IV. Under the provision contained in the preceding section, it will of course be the duty of the Board of Commissioners to ascertain what estates may be in a state of cultivation to warrant the conclusion of a permanent settlement. In all such cases a revision shall be made of the jumma assessed on the said estates, on the principle of leaving to the proprietors a net income of ten per cent on the jumma exclusive of charges of collection; and a settlement shall be concluded with the proprietors, subject of course to the approval of the Governor General in Council accordingly. The jumma which may be so fixed on the estates of the zemindars and other actual proprietors of land, shall in conformity to the tenor of the proclamation originally issued by the late Lieutenant Governor and Board of Commissioners, and afterwards incorporated into Regulation XXV, 1803, remain fixed for ever.

Report to be made to government of such estates as may not be in a sufficiently improved state to admit the conclusion of a permanent settlement.

V. Under the rule contained in Section III of this Regulation, it will likewise be the duty of the Board of Commissioners to submit to the Governor General in Council, a report specifying the estates, which may not appear to be yet in a sufficiently improved state of cultivation to admit of the conclusion of a permanent settlement, without a sacrifice of those resources which may hereafter be derived from them for the exigencies of government. In all cases of that nature, the Governor General in Council will determine, on consideration of the information which may be furnished by the Board of Commissioners, whether the settlement of such estates shall be made for the term of three or five years, or for any other period, according as may appear most conducive to the public interests.

A. D. 1812. REGULATION X.(u)

A REGULATION *for modifying some of the Rules before enacted regarding the Settlement of the Conquered Provinces, lying on the right and left banks of the River Jumna, of the Territory ceded by His Highness the Peishwa in Bundlecund, and of the district of Cuttack.*—PASSED *by the Governor General in Council on the 11th July 1812; corresponding with the 29th Assar 1219 Bengal era; the 17th Assar 1219 Fuly; the 20th Assar 1219 Willaity; the 3rd Assar 1869 Sumbut; and the 1st Rejeeb 1227 Higeree.*

WHEREAS it was provided by Section VII, Regulation IX, 1805, in regard to estates paying revenue to government in the conquered provinces, lying on the right and left banks of the river Jumna, that three temporary settlements, comprehending altogether a period of ten years, should be made with the zemindars and other actual proprietors of land; and in regard to the territory ceded by His Highness the Peishwa in Bundlecund, that four temporary settlements should be made, comprehending also a period of ten years, and that at the end of the said ten years, expiring with the year 1222 Fusly; a permanent settlement should be concluded with the same persons, (if willing to engage, and if no other persons having a better claim should come forward,) for such lands as might be in a sufficiently improved state of cultivation to warrant the measure, on such terms as government should deem fair and equitable; and whereas the principle of the foregoing rules was likewise adopted in its fullest extent in the district of Cuttack, in so much, that it is declared in the 6th article of the proclamation, incorporated into Regulation XII, 1805, that at the end of the year 1222, a permanent settlement would be concluded with the zemindars and other actual proprietors of land, for such lands as might be in a sufficiently improved state of cultivation to warrant the measure on such terms as government should deem fair and equitable; and whereas it is enacted in Sections V and VI, Regulation X, 1807, that at the expiration of the temporary settlement then about to take place, the jumma which might be assessed on the estates, in the last year of the settlement, should remain fixed for ever, in case the arrangement should receive the confirmation of the Honorable the Court of Directors; Preamble.

(u) The decennial settlement for the provinces mentioned in the preamble of this Regulation, expired with the Fusly year 1222. By Regulations 3, 1815, and 6, 1816, further settlements were entered into to last until the expiration of the year 1226 Umlee, for lands in the zillah of Cuttack and its dependencies only; but these further settlements do not militate against the provisions of the present Regulation, which refer to the conclusion of a permanent settlement of those lands brought to a sufficient state of cultivation to warrant that measure, the further settlements applying to lands not arrived to a sufficient state of cultivation to admit of a permanent settlement.

Directors; and whereas the Honorable Court, in the exercise of the discretion expressly reserved to them by the rules above cited, have not deemed it advisable to confirm that arrangement; the following rules have been enacted, to be immediately in force in the conquered provinces, lying on the right and left banks of the river Jumna; in the territory ceded by His Highness the Peishwa in Bundlecund; and in the district of Cuttack.

Certain parts of Sections V and VI, Regulation X, 1807 rescinded.

II. Such parts of Sections V and VI, Regulation X, 1807, as declare provisionally that the jumma, which may be assessed on the estates of the zemindars and other actual proprietors of lands, in the abovementioned territories, shall remain fixed for ever, is hereby rescinded.

Declaration contained in Section VII, Regulation IX, and Clause Sixth, Section IV, Regulation XII, 1805, respecting a permanent settlement to be concluded after a period of ten years, to be in full force and effect.

III. It having been declared in Section VII, Regulation IX, and Clause Sixth, Section IV, Regulation XII, 1805, with reference to the settlement then depending, that at the end of ten years, that is, at the expiration of the Fusly year 1222, a permanent settlement would be concluded with the same persons, (if willing to engage, and if no others having a better claim should come forward) for such lands, as might be in a sufficiently improved state of cultivation to warrant the measure, on such terms as government should deem fair and equitable, the said rule is hereby declared to be in full force and effect.

The Board of Commissioners and Board of Revenue respectively, to ascertain what estates are in a state of cultivation to warrant the conclusion of a permanent settlement, and rules for the formation of it.

IV. Under the provision contained in the preceding section, it will of course be the duty of the Board of Commissioners and Board of Revenue, in the places subject to their control respectively, to ascertain previously to the expiration of the year 1222, what estates may be in a state of cultivation to warrant the conclusion of a permanent settlement. In all such cases a revision shall be made of the jumma assessed on the said estates, on the principle of leaving to the proprietors a net income of ten per cent on the jumma, exclusive of charges of collection, and a settlement shall be concluded with the proprietors, subject of course to the approval of the Governor General in Council accordingly. The jumma which may be so fixed on the estates of the zemindars and other actual proprietors of land, shall in conformity to the tenor of the proclamations originally issued, and afterwards incorporated into Regulations IX and XII, 1805, remain fixed for ever.

Reports to be made to government of such estates as may not be in a sufficiently improved state to admit the conclusion of a permanent settlement.

V. Under the rule contained in Section III of this Regulation, it will likewise be the duty of the Board of Commissioners and Board of Revenue, to submit to the Governor General in Council, a report, specifying the estates which may not appear to be yet in a sufficiently improved state of cultivation to admit of the conclusion of a permanent settlement, without a sacrifice of those resources which may hereafter be derived from them for the exigencies of government. In

all

all cases of that nature, the Governor General in Council will determine, on consideration of the information which may be furnished by the Board of Commissioners and Board of Revenue, whether the settlement of such estates shall be made for the term of three or five years, or for any other period, according as may appear most conducive to the public interests.

A. D. 1812. REGULATION XI.

A REGULATION *to empower the Governor General in Council to order the removal of Emigrants from Foreign Countries, and their descendants from any place in the vicinity of the frontier of the State, from which they may have emigrated; and, in certain cases, to place and detain any such persons in safe custody; and likewise to provide for the trial of Emigrants and their descendants, who may excite disturbances in the countries from which they may have emigrated, and of persons aiding them in the prosecution of such attempts.*—PASSED *by the Governor General in Council on the* 18*th July* 1812; *corresponding with the* 4*th Sawun* 1219 *Bengal era; the* 24*th Assar* 1219 *Fusly; the* 5*th Sawun* 1219 *Willaity; the* 9*th Assar* 1869 *Sumbut; and the* 8*th Rajeeb* 1227 *Higeree.*

WHEREAS considerable bodies of persons, being natives of Arracan and ordinarily denominated Muggs, have from time to time, emigrated from that country and established themselves in that part of the district of Chittagong, which lies contiguous to the Arracan frontier; and whereas, numbers of those persons or of their descendants, abusing the protection, which had been afforded to them in the British territories, have excited disturbances and even levied war in the country of Arracan against the government of Ava, of which state Arracan is now a dependency, and have conducted themselves in a manner manifestly tending to disturb the relations of amity, which subsist between the British government and the government of Ava; and whereas, it is in consequence necessary that the Governor General in Council should possess legal powers to remove the said bodies of emigrants and their descendants from the frontier of the territory of Arracan, or any other bodies of aliens or their descendants from the vicinity of the country, from which they may have emigrated, and likewise to detain in confinement any of those persons, or any other individuals, being natives of foreign countries or their descendants, for offences of the above nature actually committed by them in the territories of the state from which they may have emigrated; and whereas, it is necessary to make provision for the trial of persons committing, or aiding in the commission of the said offences; the following rules have been passed, to be in force from the period of their promulgation throughout the territories immediately dependent on the presidency of Fort William. Preamble.

II. Whenever the Governor General in Council upon due investigation shall be satisfied, that the emigrants from Arracan, or emigrants from any other state, who Cases in which the Go-vernor General in Coun-cil may order the rem-

val of emigrants to such parts of the country as he may deem most convenient.

who may have sought an asylum in the British territories, or the descendants of any of the said emigrants shall have abused the protection afforded to them, by attempts to excite disturbances in the state from which they or their ancestors may have emigrated, it shall be competent to the Governor General in Council to order the removal of those persons to such other part or parts of the country, as may be judged most convenient for their future residence. In like manner it shall be competent to the Governor General in Council to order such removal, whenever he may have grounds to be satisfied, that the residence of any body of aliens, or their descendants in the vicinity of the frontier of the country from which they or their ancestors may have emigrated, is likely to cause any serious misunderstanding between that state and the British government.

Such emigrants allowed to dispose of any property they may have acquired, or government may order real property not disposed of at the period of removal, to be sold, and the proceeds to be paid to the emigrants.

III. Whenever any body of emigrants, or any individuals belonging to such body, shall be ordered to be removed from the part of the country, in which they may have been established, they shall be allowed to dispose of any property, which they may have acquired in such manner as they may judge proper; provided however, that if they shall nevertheless retain the right to any real property at the period of their actual removal, it shall be competent to the Governor General in Council to order such property to be sold by public auction, under the superintendence of the collector of the district. In that case, the net proceeds of the sale, shall be duly paid to the person or persons to whom the said property belonged.

The Governor General in Council may in certain cases, order the leaders or other emigrants to be apprehended and kept under restraint.

IV. In cases in which the Governor General in Council may on due enquiry and mature deliberation be satisfied, that either the preservation of the tranquillity of the British territories, or of the dominions of the allies of the British government or the maintenance of the relations of amity subsisting between the British government and other states, require that any of the leaders or other persons of the above description, who may have committed the offences mentioned in Section II, of this Regulation, should be placed and detained under restraint, it shall be competent to the Governor General in Council to order any such persons, having committed any of the said offences, but not otherwise, to be apprehended and committed to confinement at such place and under the custody of such public officer, and detained in confinement for such time as may be deemed by the Governor General in Council necessary for the public good.

Emigrants or their descendants exciting disturbances in the countries, from which they may have emigrated to be tried, and if convicted, to be sentenced to seven years' imprisonment.

V. *First.* Any persons of the above description, or their descendants, who, while living under the protection of the British government, shall enter the country from which they or their ancestors may have emigrated, or any other foreign country, and shall excite or attempt to excite disturbances in the said

countries.

countries shall be liable to be brought to trial for that offence before the court of circuit, and if convicted, shall be sentenced to suffer imprisonment for the period of seven years.

Any persons aiding or assisting in attempts to excite such disturbances, liable to trial and similar punishment.

Second. Any persons, whether native British subjects, or aliens, who shall furnish emigrants from foreign countries with any assistance either of men, money or arms, in prosecution of their attempts to excite disturbances in the country from which they may have emigrated or in any other country, or shall otherwise aid such aliens in the prosecution of their criminal design, shall be liable to be brought to trial for that offence before the court of circuit, and if convicted, shall be sentenced to suffer imprisonment for the term of seven years: provided however, that if the judge of circuit by whom the case may be tried, shall be of opinion that the punishment established by this and the preceding clause, should in any instance be mitigated, he shall submit the proceedings held on the trial to the Nizamut Adawlut, who will recommend to the Governor General in Council such alleviation of the prescribed punishment, as they may judge proper: provided moreover that no sentence or order, which may be passed on the trial of any persons under the provisions of the present Regulation, shall be competent, or shall be construed to preclude the Governor General in Council from the exercise of the power vested in the government, by Section IV of the said Regulation.

Such sentences may be mitigated in certain cases, but no sentence or order passed on any such trials to preclude government from the exercise of the powers vested in it by Section IV.

A. D. 1812. REGULATION XII.

A REGULATION *to require that all law and money papers be written on stampt paper, or that the prescribed stamp be affixed to them within sixty-days from the date of their execution, on pain of not being afterwards received in evidence in any of the courts of judicature.*—PASSED *by the Governor General in Council on the 25th July 1812; corresponding with the 11th Sawun 1219 Bengal era; the 1st Sawun 1219 Fusly; the 12th Sawun 1219 Willaity; the 1st Sawun 1869 Sumbut; and the 15th Rujeeb 1227 Higeree.*

[illegible]

WHEREAS it is enacted by Clause Third, Section VI, Regulation VII, 1800, that any obligation, receipt, deed, or instrument which may not have been prepared on the prescribed stampt paper, and which may be presented to any collector after the lapse of sixty-days from the execution thereof, with a penalty equal to ten times the amount of the stamp duty which would have been payable on such obligation, receipt, deed, or instrument in the first instance, if it had been prepared on the prescribed paper, shall be transmitted to the Superintendant of the stamp office for the purpose of being duly stampt; and whereas it will contribute to the improvement of the public resources to require, that all law and money papers be executed in the first instance on stampt paper, or that the prescribed stamp be affixed to them within a limited period after their execution, the following rules have been enacted to be in force from the period of their promulgation, in the provinces of Bengal, Behar, Orissa, and Benares.

Clause Third, Section VI, Regulation VII, 1800, [illegible] until the 1st of November 1812.

II. Clause Third, Section VI, Regulation VII, 1800, which enacts that any obligation, receipt, deed or instrument, which may not have been prepared on the prescribed stampt paper, and which may be presented to any collector after the lapse of sixty-days from the execution thereof, with a penalty equal to ten times the amount of the stamp duty which would have been payable on such obligation, receipt, deed, or instrument, in the first instance if it had been prepared on the prescribed paper, shall be transmitted to the Superintendant of the stamp office for the purpose of being duly stampt, shall remain in force until the 1st of November 1812; corresponding with the 17th Cartick 1219 Bengal era; the 12th Cartick 1220 Fusly; the 18th Cartick 1220 Willaity; the 18th Cartick 1869 Sumbut; and the 20th Shawul 1227 Higeree. At the expiration of that period, no obligation for the payment of money, nor any deed for the conveyance of property, nor generally any other instrument, which may not have been executed or drawn on paper bearing the prescribed stamp, or to which the prescribed stamp may not have been affixed within sixty-days

At the expiration of the above period, no obligation or any other deed for the payment of money or conveyance of property, which may not have been executed or drawn on paper bearing [illegible]

* The whole of this Regulation has been rescinded by [illegible]

[illegible]

prescribed stamp, or to which the prescribed stamp may not have been affixed within sixty-days from the date of it, to be received in evidence in any court of judicature.

from the date of it, under the provision contained in Clause Second, Section VI, Regulation VII, 1800, shall be received in evidence in any court of judicature: provided however that this rule shall not be considered applicable to obligations for rent of land paying revenue to government or to any other kinds of deeds, which are not required to be written on stampt paper, by the Regulations already enacted.

Exceptions.

Rules respecting instruments produced in a court of judicature, having a stamp apparently fabricated or forged.

III. *First.* Instances having occurred of the fabrication of stamps which may not be easily discoverable by individuals, it is hereby enacted that, if any instrument required to be written on stampt paper, shall be produced in a court of judicature, having a stamp apparently fabricated or forged, the judge before whom the document may be exhibited shall make the necessary enquiry, previously to admitting the said instrument in evidence, to satisfy himself whether it bear the stamp of government, or a fabricated stamp; and in the latter case, whether there be any grounds to believe that the person by whom the deed may have been exhibited, was privy to the forgery. Should the judge be satisfied that the stamp is a fabrication, and that the party producing it was privy to the fraud, the instrument in question shall not be admitted in evidence. On the other hand, if he shall be convinced that the party producing it, was himself imposed upon, and had no knowledge of the fabrication, the judge shall furnish the party with a certificate agreeably to the subjoined form addressed to the collector of the district, entitling him to have the proper and prescribed stamp affixed to the deed at the stamp office, on condition of paying five times the amount of the established stamp duty.

TO THE COLLECTTOR OF ——————.

Certificate.

WHEREAS A. B. has this day produced before me a deed purporting to be *(recapitulation of its contents,)* and dated the ——————————, and whereas there appear grounds to believe that the said deed has been stampt with a forged and fabricated stamp; and whereas from the enquiry made by me in conformity to the rule contained in Section III, Regulation XII, 1812, no reason appears to believe that the party, by whom the said deed has been produced, was privy to the fraud, you are hereby authorized and required on receiving from the said A. B. a sum equal to five times the amount of the prescribed stamp duty to transmit it to the Superintendant, in order that the proper stamps may be affixed at his office, and at the treasury to the deed in question.

C. D.

Date——————. *Judge of*——————.

Second. In cases, in which the judge may be satisfied that the stamp is a fabrication, and that the party producing it was privy to the fraud, the judge shall cause a copy of the proceedings held on the enquiry made by him regarding that point, to be recorded in the office of the magistrate, who will proceed against the party, by whom the deed may have been exhibited, and all accomplices in the fraud in the manner prescribed by the general laws in force, applicable to cases of that description.

A. D. 1812. REGULATION XIII.*

A REGULATION *for establishing a duty on the issue of Licenses for the sale or manufacture of Spirituous Liquors, Intoxicating Drugs, Tauree, and Putchwye.*—PASSED *by the Governor General in Council on the 25th July* 1812 *; corresponding with the* 11*th Sawun* 1219 *Bengal era ; the* 1*st Sawun* 1219 *Fusly ; the* 12*th Sawun* 1219 *Willaity ; the* 1*st Sawun* 1869 *Sumbut ; and the* 15*th Rajeeb* 1227 *Higeree.*

Preamble.

WHEREAS previously to the enactment of Regulation VII, 1809, licenses were issued for the sale and manufacture of spirituous liquors and intoxicating drugs on stampt paper, subject to a duty at different rates : and whereas material inconvenience is at present experienced from the practice of obtaining licenses and of relinquishing them after the expiration of only a short period of time, the following rules have been enacted, to be in force throughout the provinces immediately depending on the presidency of Fort William, from the commencement of the ensuing Fusly, Willaity, and Bengal year respectively.

The rules respecting the issue of licenses or the manufacture and sale of spirituous liquors, drugs, tauree, and putchwye, to remain in force, until the expiration of the present Fusly, Willaity, and Bengal year.

II. *First.* The rules established respecting the issue of licenses for the manufacture and sale of spirituous liquors, and for the vend of intoxicating drugs, tauree, and putchwye, shall remain in force until the expiration of the present Fusly, Willaity, and Bengal year, in the districts and places in which those æras respectively are current.

On the expiration of the above periods, persons, desirous of taking out licenses to pay, in addition to the daily tax, to which they may be subject, a sum equal to the amount of such daily tax for the period of ten days.

Second. On the expiration of the current Fusly, Willaity, and Bengal year respectively, persons, who may be desirous of taking out licenses for the manufacture or sale of spirituous liquors, or for the vend of intoxicating drugs, tauree, or putchwye, shall pay, in addition to the daily tax, to which they may be subject, according to the rates established under the provisions of the existing Regulations, a sum equal to the amount of such daily tax for the period of ten days.

Collectors not to issue licenses until the duty established by this Regulation shall be actually paid into the public treasury.

Third. No licenses shall be issued by the collectors, until the duty established by the preceding clause, shall have been actually paid on account of government into the public treasury.

* The whole of this Regulation has been rescinded by Regulation X, 1813, Section II.

A. D. 1812. REGULATION XIV.

A REGULATION *for modifying in certain cases the Rule contained in Section II, Regulation V*, 1812, *regarding the grant of Leases by the Proprietors of Lands in the Ceded and Conquered Provinces to their Tenants.*—PASSED *by the Governor General in Council on the* 31*st July* 1812*; corresponding with the* 17*th Sawun* 1219 *Bengal era; the* 7*th Sawun* 1219 *Fusly; the* 18*th Sawun* 1219 *Willaity; the* 8*th Sawun* 1869 *Sumbut; and the* 21*st Rajub* 1227 *Higeree.*

Preamble.

WHEREAS it is enacted by Section II, Regulation V, 1812, that proprietors of lands shall be competent to grant leases for any period, which they may deem most convenient to themselves and tenants, and most conducive to the improvement of their estates; and whereas Regulations IX and X, 1812, contain rules under which the settlement, which had been made in perpetuity in the ceded and conquered provinces, with the reserve of the approval of the Honorable the Court of Directors, is subject to considerable modifications and restrictions; and whereas those rules consequently create a necessity for limiting the power granted by Section II, Regulation V, 1812, as above noticed; the following rules have been enacted to be immediately in force in the ceded and conquered provinces, including the territory ceded by His Highness the Peishwa in Bundlecund, the district of Cuttack, and the purgunnahs formerly dependent on that district, but now annexed to the zillah of Midnapore. *

No zemindar or proprietor shall grant leases for a term extending beyond the term of his own engagements with government.

II. No zemindar or other proprietor of land in the ceded and conquered provinces shall grant leases or fix the rent of any land tenure for a term exceeding ten years; or if the term of his own engagement with government be less than ten years, extending beyond such less term.

Every evasion of this prohibition to be considered as an infringement of this rule, and leases so granted to be null and void.

III. Any evasion of this prohibition by entering into separate engagements or leases to take effect successively, or by dating an engagement or lease on a day other than that on which it was actually executed, or by any other device, shall be considered as an infringement of it. And every lease or engagement fixing the rent, which has been or shall be concluded or granted in opposition to this prohibition, is declared to be null and void.

* Extended to the lands comprised within the Jaghire of the late Killadar of Callenger, annexed to the zillah of Bundlecund, by Regulation 22, 1812, and to the Purgunnah of Handya, annexed to the zillah of Allahabad, by Regulation 18, 1816; the latter subject to certain provisions. The Territories and Jaghires situated on the borders of the zillah of Bundlecund, belonging to several Bondelah Chieftains, together with the tract of land situated near the town of Teroha, in the said zillah, granted as an independent Jaghire to His Highness Amrut Rao, are exempt from the operation of the general Regulations; the former by Regulation 22, 1812, the latter by Regulation 7, 1816.

IV.

Subsisting engagements not repugnant to these rules shall remain in force in cases of division or transfer of estates.

IV. When a division of a joint estate shall be made, or the whole or a portion of an estate shall be transferred by sale in discharge of decrees of court, or by private sale, gift or other private transfer, the subsisting leases and engagements if they be not repugnant to the rules prescribed in the foregoing sections, shall remain in force as provided by Sections III and IV, of Regulation XLVII, of 1803, until the term of them shall expire, (excepting in the case of the lands being disposed of at public sale for the discharge of arrears of the public assessment).

A. D. 1812 REGULATION XV.

A REGULATION *for extending to the Ceded and Conquered Provinces, and to the Province of Benares, certain parts of Regulation I,* 1811, *and for rescinding Regulation II,* 1810.—PASSED *by the Governor General in Council on the* 8*th August* 1812*; corresponding with the* 25*th Sawun* 1219 *Bengal era; the* 15*th Sawun* 1219 *Fusly; the* 26*th Sawun* 1219 *Willaity; the* 1*st Sawun* 1869 *Sumbut; and the* 29*th Rujub* 1227 *Higeree.*

Preamble.

WHEREAS Regulation I, 1811, contains provisions for the punishment of persons guilty of the offence of breaking into houses, tents and boats, and of receiving plundered or stolen property, knowing it to have been so acquired, and likewise for the guidance of the public officers in conducting the search for plundered or stolen property; and whereas it has been judged advisable that the operation of the said provisions and rules should be extended to the ceded and conquered provinces, and to the province of Benares; and whereas the progress made in the suppression of robberies by armed horsemen, appears to the Governor General in Council to admit of the rescission of Regulation II, 1810, without danger of public inconvenience; the following rules have been enacted, to be in force from the period of its promulgation in the ceded and conquered provinces and in the province of Benares.

Sections II, III, IV, V, VI, VII, VIII, IX, X and XI, of Regulation I, 1811, extended to the ceded and conquered provinces, and to the province of Benares.

II. Sections II, III, IV, V, VI, VII, VIII, IX, X and XI, of Regulation I, 1811, are hereby extended to the ceded and conquered provinces, and to the province of Benares.

Regulation II, 1810, rescinded.

III. Regulation II, 1810, is hereby rescinded.

A. D. 1812. REGULATION XVI.

A REGULATION *for authorizing the Judge of the Dewanny Adawlut of the Zillah of the Twenty-four Purgunnahs, to execute judgments passed by the Court of Requests for the Town of Calcutta* :—PASSED *by the Governor General in Council on the* 15*th August* 1812*; corresponding with the* 1*st Bhadoon* 1219 *Bengal era; the* 22*nd Sawun* 1219 *Fusly; the* 2*nd Bhadoon* 1219 *Willaity; the* 8*th Sawun* 1869 *Sumbut; and the* 7*th Shabaan* 1227 *Higeree.*

Preamble.

WHEREAS execution of the judgments of the commissioners of the Court of Requests for the town of Calcutta, is often defeated, by the parties against whom the same have been obtained, absconding from the limits of the town into the zillah of the Twenty-four Purgunnahs; to remedy the inconvenience in question, the following rules have been enacted, to be in force from the period of their promulgation.

The judge of the zillah of the 24 Purgunnahs, ordered under certain circumstances, to execute judgments of the commissioners of the Court of Requests for the town of Calcutta.

II. *First.* If the defendant in any suit decided by the Court of Requests for the town of Calcutta, the plaintiff in which shall have obtained a judgment, shall retire before execution of the same, into the jurisdiction of the judge of the zillah of the Twenty-four Purgunnahs, the judge of the said court, upon receiving a written application from the said plaintiff, either in person or by vakeel, setting forth the above circumstances, and accompanied by a copy of the judgment duly authenticated, is hereby authorized and directed to proceed to execute the said judgment in the mode prescribed by the existing Regulations for executing his own decrees.

The judge upon the defendant alleging any cause against the execution of the judgment, which may require the determination of the commissioners, how to proceed.

Second. Provided always, that if the defendant in such case shall allege any cause against the execution of the judgment which shall appear to the judge to require the determination of the commissioners of the Court of Requests, the judge shall upon such defendant entering into sufficient security to satisfy the judgment, if the judge should deem this precaution necessary, allow the said defendant a reasonable period to apply to the said commissioners; upon the expiration of which, unless the said defendant should produce an order properly authenticated from the said commissioners, certifying that the judgment ought not to be put into execution; the judge shall forthwith proceed to execute the judgment as prescribed in the preceding clause.

Third.

Defendants who have been confined by the commissioners, but liberated under the rules established by government on the 11th February 1805, not again to be confined by the judge in execution of the same judgment; execution in such cases to proceed against the property only.

Third. Provided further, that no defendant who shall have been confined in the jail of the said commissioners, and shall have been liberated under the rules established for the guidance of the said commissioners by the Governor General in Council on the 11th February 1805, in consequence of having received diet money for a given period, shall again be confined by the judge of the zillah of the Twenty-four Purgunnahs in execution of the same judgment; but that in all such cases, execution shall proceed against the property only of the defendant.

A. D. 1812. REGULATION XVII.*

A REGULATION *for modifying the rates of duty established by Sections XI and XII, Regulation I,* 1812.—PASSED *by the Governor General in Council, on the 29th August* 1812*; corresponding with the* 15*th Bhadoon* 1219 *Bengal era; the 7th Bhadoon* 1219 *Fusly; the* 16*th Bhadoon* 1219 *Willaity; the* 8*th Bhadoon* 1869 *Sumbut; and the* 21*st Shabaan* 1227 *Higeree.*

Preamble

WHEREAS Sections XI and XII, Regulation I, 1812, contain rules for the levy of duties on horses and mares, imported by sea, with the exception of those imported from Europe: and whereas it has been judged advisable, with the view of encouraging the importation of horses of a certain size, to modify the rates of duty established by those provisions, the following rules have been enacted, to be in force from the period of their promulgation.

Sections XI and XII, Regulation I, 1812, rescinded.

II. Sections XI and XII, Regulation I, 1812, are hereby rescinded.

Horses and mares under 14 hands high, to pay a duty of 400 rupees each.

III. *First.* Horses and mares being less than 14 hands in height, shall be subject, as at present, on their importation by sea, to a duty of rupees 400 each.

From 14 hands to 14 hands and 1 inch, 200 rupees each.

Second. Horses and mares the height of which may be between 14 hands, and 14 hands 1 inch, shall be subject to a duty of rupees 200 each.

No duty on those above 14 hands 1 inch.

Third. Horses and mares being 14 hands 1 inch or upwards in height, shall not be subject, on their importation, to any duty.

Exemption of horses and mares from Europe or ponies from Pegue, &c. from any duty.

Fourth. Provided however, that nothing contained in the foregoing clauses, shall be construed to authorize the levy of any duty, on the importation of horses or mares from Europe, or on the importation of ponies from the coast of Pegue, and from the Islands lying to the East of the Bay of Bengal, being the breed of any of those places.

Horses imported by sea and not intended for sale, exempted from duty, to the number of four.

IV. Section XVI, Regulation I, 1812, provides, that horses imported by land into the district of Cuttack, may be passed at the discretion of the collector, in case the horses shall not be intended for merchandize, and shall at the time of importation be in the actual use and possession of the owner. In order to prevent misapprehension, it is hereby declared, that horses imported by sea by individuals, which may not be intended for merchandize, and which at the time of importation may be in the actual use and possession of the owners, shall in like manner be exempted from the payment of the duty established by Section III, of the present Regulation, provided that the number so imported do not in each instance exceed four.

* The whole of this Regulation has been rescinded by Regulation XIV, 1813, Section II.

V.

The rates of duty prescribed for horses imported by sea, applicable to those imported through Cuttack.

V. The modified rates of duty established by Section III, on the importation of horses by sea, and the exemption from duty thereby granted on horses so imported, of certain descriptions, are of course to be considered applicable to horses imported by land through the district of Cuttack. In other respects, the provisions contained in Sections XIII, XIV, XV and XVI, Regulation I, 1812, are to be considered to be in full force and effect.

A. D. 1812. REGULATION XVIII.

A REGULATION *for explaining Section II, Regulation V,* 1812, *and rescinding Sections III and IV, Regulation XLIV,* 1793, *and Sections III and IV, Regulation L,* 1795, *and enacting other Rules in lieu thereof.*—PASSED *by the Governor General in Council, on the 19th September* 1812*; corresponding with the 5th Assin* 1219 *Bengal era; the 28th Bhadoon* 1219 *Fusly; the 6th Assin* 1220 *Willaity; the 13th Bhadoon* 1869 *Sumbut; and the 12th Ramzaan* 1227 *Higeree.*

Preamble.

WHEREAS it has been deemed expedient to remove doubts, which have arisen on the construction of Section II, Regulation V, 1812, and to rescind Sections III and IV, of Regulation XLIV, 1793, and Sections III and IV, of Regulation L, 1795, the following rules have been enacted, to be in force from the promulgation of them in the provinces of Bengal, Behar, Orissa, (exclusive of the district of Cuttack, and the purgunnahs formerly dependent on that district, but now annexed to the zillah of Midnapore), and Benares.

Explanation of the intent of Section II, Regulation V, 1812, as to granting leases in perpetuity or otherwise.

II. Doubts having arisen on the construction of Section II, Regulation V, 1812, it is hereby explained, that the true intent of the said section, was to declare proprietors of land competent to grant leases for any period, even to perpetuity, and at any rent, which they might deem conducive to their interests. Provided, however, that nothing contained in the former or present Regulation, shall be construed to empower persons holding a restricted interest in estates, whether for life or for other limited period, or subject to control or restriction in the use or disposal of the property, to grant leases extending beyond the term of their own interest in the property, or exceeding their power or authority over it.

Sections III and IV, Regulation XLIV, 1793, and Sections III and IV, Regulation L, 1795, rescinded.

III. *First.* Sections III and IV, Regulation XLIV, 1793, and Sections III and IV, Regulation L, 1795, are hereby rescinded.

Rule for apportioning the assessment on shares of estates when divided.

Second. When a division of a joint estate shall be made on the application of the proprietors, or pursuant to the decree of a court of justice, the fixed public revenue assessed upon the whole estate, shall be apportioned on the several shares agreeably to the principles prescribed in Section X, Regulation I, 1793, and Section VII, Regulation XXVII, 1795, without regard to any engagements that may subsist between the proprietors and their dependent talookdars, (excepting the dependent talookdars described in Section VII, Regulation XLIV, 1793,) under-farmers, or ryots. But all leases made in conformity to Sections II and

III,

III, Regulation V, 1812, and Section II, of this Regulation, shall remain in full force, notwithstanding the division of a joint estate among the sharers, or the sale of the whole or a portion of any estate in satisfaction of a decree of court, or the devolving of the same by inheritance, or the private transfer thereof by sale, gift, or otherwise.

A. D. 1812. REGULATION XIX.

A REGULATION *for making certain alterations in the Rules before established for the collection of the Government Customs and Town Duties.*—PASSED *by the Governor General in Council, on the 17th October* 1812; *corresponding with the 2nd Cartick* 1219 *Bengal era; the 27th Assin* 1220 *Fusly; the 3rd Cartick* 1220 *Willaity; the 12th Assin* 1869 *Sumbut; and the* 10*th Shawul* 1227 *Higeree.*

WHEREAS it is enacted in Clause First, Section XII, Regulation IX, 1810, that the government customs established by that Regulation, shall be levied on certain articles at a fixed valuation of them; and whereas the great fluctuation, which has taken place in the price of some of the said articles, has created an obstacle in various instances to an adherence to that mode of collection; and whereas it has been deemed advisable to establish custom houses for the collection of government customs and town duties at Bareilly and Ghazeepore; and whereas it has been judged necessary to make other alterations in some of the rules before established for the collection of those duties; the following rules have been enacted, to be in force from the period of their promulgation throughout the territories immediately dependent on the presidency of Fort William. Preamble.

II. *First.* So much of Clause First, Section XII, Regulation IX, 1810, as enacts that government duties shall be levied on certain articles, at the established rates, at a fixed valuation of the said articles, with the exceptions hereafter specified, is hereby rescinded. Certain parts of Clause First, Section XII, Regulation IX, 1810, rescinded.

Second. In the cases mentioned in the preceding clauses the government duties shall be levied, at the established rates, on the articles in question ad valorem. Provided however, that nothing contained in this section, shall be construed to authorize any alteration of the mode in which the duties are at present levied on indigo, raw filature silk and Bengal wound silk, which duties shall continue to be levied as at present, according to the fixed valuation specified in Clause First, Section XII, Regulation IX, 1810. Duties on articles mentioned therein to be levied ad valorem with exception to indigo, raw filature silk, and Bengal wound silk.

III. Custom houses for the collection of government customs and town duties are hereby established at Bareilly in the ceded provinces, and at Ghazeepore in the province of Benares; and the general rules which are at present in force, or which may be hereafter enacted with respect to the said customs and duties in other parts Custom houses established at Bareilly and Ghazeepore.

of the country, shall be considered applicable to the said stations of Bareilly and Ghazeepore, in common with those established in other parts of the country. (*a*)

Government may by an order in council alter the arrangement of subordinate custom houses established by Clause Second, Section VI, Regulation IX, 1810.

IV. By Clause Second, Section VI, Regulation IX, 1810, it is enacted, that the custom house established at Meerut, shall be subject to the authority of the collector of customs at Agra; that the custom houses established at Furruckabad and Allahabad, shall be subject to the authority of the collector of customs at Cawnpore; and that the custom house established at Mirzapore, shall be in like manner subject to the authority of the collector of customs at Benares; (*b*) it is however hereby declared that it shall be competent for the executive government, by an order passed by the Governor General in Council, to render either or all of the said subordinate custom houses separate and independent stations, or to subject either or all of them to the control of any of the other principal collectors of customs, whenever circumstances may render it advisable to have recourse to either of those measures.

Merchants desirous of subdividing goods for the whole of which one rowannah has been taken, shall pay a fee of 4 annas on each rowannah, taken out in exchange: such fee to be for the use of the collector or deputy collector of customs.

V. By Section XXV, Regulation IX, 1810, it is provided, that should a merchant be desirous of dividing a dispatch of goods into smaller quantities, after having taken out one rowannah for the whole, he shall be entitled, at any of the custom houses, to as many rowannahs as he may require, &c. But inconvenience having been experienced from the numerous portions into which merchants have in some cases divided their cargo of goods, it is hereby enacted, with the view of restraining any abuse of the abovementioned indulgence, that whenever a merchant may be desirous of subdividing a cargo or dispatch of goods into two or more portions, he shall pay over and above the additional duty of one-half per cent, already established, a fee of four annas for every rowannah so obtained in exchange for the original rowannah, for the use of the collector or deputy collector of customs, according to such orders as may be passed on that point by the Governor General in Council.

(*a*) A custom house has also been established in the town of Saharunpore in the conquered provinces, under Regulation 6, 1814, Section 6, and another in the southern division of the district of Chittagong, under Regulation 12, 1816.

(*b*) The principal custom house in the province of Benares is that which is at Mirzapore, to which the custom houses in or at the city of Benares and the town of Ghazeepore, are subordinate. See Regulation 12, 1813, Section 2.

A. D. 1812. REGULATION XX.

A REGULATION *for modifying some of the Provisions contained in the existing Regulations respecting the registry of deeds, and for establishing a register of engagements for the delivery of Indigo.*—PASSED *by the Governor General in Council, on the 17th October 1812; corresponding with the 2d Cartick 1219 Bengal era; the 27th Assin 1220 Fusly; the 3d Cartick 1220 Willaity; the 12th Assin 1869 Sumbut; and the 10th Shawul 1227 Higeree.*

Preamble.

WHEREAS Regulation XXXVI, 1793, extended to Benares by Regulation XXVIII, 1795, and Regulation XVII, 1803, contain provisions for registering memorials of deeds of sale or gift of lands, houses, and other real property; of deeds of mortgage on land, houses, and other real property, as well as certificates of the discharge of such incumbrances; of leases and limited assignments of land, houses, and other real property, including generally all conveyances used for the temporary transfer of real property; of wusseat-namahs or wills, and written authorities from husbands to their wives to adopt sons after their (the husband's) demise; and whereas inconvenience has been experienced from the delay attendant on the forms at present established for registering the said deeds; and whereas it will tend to obviate disputes and prevent frauds in the performance of engagements for the delivery of indigo, to afford to the parties or either of them, the means of registering such engagements; and whereas the convenience of the public will be further promoted by the establishment of a separate register of obligations for the payment of money, the following rules have been enacted, to be in force from the period hereafter specified, throughout the territories dependent on the presidency of Fort William. *(c)*

Rules to be observed in registering deeds.

II. *First.* Whenever any person may be desirous of procuring any deed of the description of those specified in Section III, Regulation XXXVI, 1793, and in the corresponding rules of Regulation XVII, 1803, to be registered, he shall attend either in person, or by an authorized representative, at the office of the register with the original deed and an exact copy of it, attested by one at least of the parties to the instrument, and by one of the witnesses to the execution of it. The register

(c) Extended to the lands comprised within the Jaghire of the late Killadar of Callenger, annexed to the zillah of Bundlecund, by Regulation 22, 1812, and to the Purgunnah of Handya, annexed to the zillah of Allahabad, by Regulation 18, 1816; the latter subject to certain provisions. The Territories and Jaghires situated on the borders of the zillah of Bundlecund, belonging to several Bondelah Chieftains, together with the tract of land situated near the town of Terohu, in the said zillah, granted as an independent Jaghire to His Highness Amrut Rao, are exempt from the operation of the general Regulations; the former by Regulation 22, 1812, the latter by Regulation 7, 1816.

after

after having adopted the prescribed measures for ascertaining the validity of the original, and having compared with it the copy above required to be furnished, shall without loss of time specify on the back of the latter, the date and hour of the day on which it was presented for the purpose of being registered, shall cause it to be filed according to the order of time in which it may have been received; and entered in the register book according to the same order, certifying in the said book the day and hour on which the entry was completed and inspected by him. *(d)*

Original deed to be returned with a certificate endorsed thereon.

Second. On completion of the entry in the manner above stated, the register shall return the original deed to the person from whom it may have been received, with a certificate under his signature endorsed on the deed, specifying the date and the hour of the day on which it was registered, and the page on which it is entered in the register book.

The entry in the register book to be made within the day on which the endorsement is made.

Third. The entry in the register book, shall in all practicable cases, be made at the time of endorsing the copy required to be furnished; but the insertion of it shall on no account be postponed beyond the day on which the endorsement may be made.

All persons allowed to inspect the filed copies and register book.

Fourth. The register shall on application being made to him, allow all persons to inspect the copies of deeds attested, endorsed, and filed in the manner prescribed in the preceding clause, as well as the register books.

Copies to be granted and such copies to be received in evidence in case of the originals being lost or destroyed.

Fifth. In like manner, the register shall, on application being made to him, grant copies of all engagements registered by him to persons, whom they may concern; and such copies, in the event of the originals being lost, destroyed, or not forthcoming, shall be received as sufficient evidence of such deeds in all courts of judicature whatever; proof being made by the subscribing witnesses to the original deed, that the original was duly executed.

Engagements contracted with indigo planters for delivery of indigo plant to be registered.

XIII. *First.* The person holding the office of register of deeds for the conveyance of landed property, is likewise hereby authorized and required, from and after the 1st of January 1813, corresponding with the 19th Poose 1219 Bengal era; the 14th Poose 1220 Fusly; the 20th Poose 1220 Willaity; the 14th Poose 1869 Sumbut; and the 27th Zeheza 1227 Higeree, to register engagements contracted by indigo planters, whether Europeans or natives, with the ryots and others for the delivery of the indigo plant.

A separate register book to be kept for such engagements.

Second. A separate register book shall be kept for the registry of contracts of the description of those specified in the preceding clause.

(d) See the Circular Orders of the Sudder Dewanny Adawlut, new edition, Page 46, No. 1, explaining, that copies of deeds brought for registry under this section, may be drawn out on unstamped paper.

Third

Third. It shall be optional with persons contracting engagements for the delivery of indigo to register them, or not, as they may judge proper; but every engagement contracted for the delivery of indigo after the 1st day of January 1813, which may be duly registered according to the provisions of this Regulation, shall, in case it be in other respects a legal and bonâ fide engagement, be satisfied in preference to every other contract for the delivery of indigo, being the produce of the same ground, which may not have been registered, whether the last mentioned deed shall have been executed previously or subsequently to the registered deed.

It shall be optional with persons contracting indigo engagements to register them or not, but registered engagements shall be satisfied in preference to others.

Fourth. Whenever any person may be desirous of procuring any engagement for the delivery of indigo to be registered, he shall attend either in person, or by an authorized representative, at the office of the register, with the original deed and an exact copy of it, attested by one at least of the parties to the instrument, and by one of the witnesses to the execution of it. The register on having ascertained by evidence on oath that the original was duly executed, and having compared with it the copy above required to be furnished, shall without loss of time, specify on the back of the latter, the date and hour of the day on which it was presented for the purpose of being registered, and shall cause it to be filed according to the order of time in which it may have been received, and entered in the register book according to the same order; certifying in the said book, the hour and day on which the entry was completed and inspected by him. The entry in the register book, shall in all practicable cases, be made at the time of endorsing the copy required to be furnished; but the insertion of it shall on no account be postponed beyond the day on which the endorsement may be made.

Rules for the registry of such engagements.

Fifth. On completion of the entry in the manner above stated, the register shall return the original deed to the person from whom it may have been received, with a certificate under his signature endorsed on the deed, specifying the date, and the hour of the day on which it was registered, and the page on which it is entered in the register book.

The original deed to be returned with a certificate endorsed thereon.

Sixth. The certificate of the register, endorsed on the original deed, in the manner stated in the preceding clause, shall be deemed in all courts of judicature, sufficient evidence of the registry.

Seventh. The register shall, on application being made to him, allow all persons to inspect the copies of engagements for the delivery of indigo attested, endorsed, and filed in the manner prescribed in clause fourth, of the present section of this Regulation, as well as the register book in which such engagements may have been entered.

All persons allowed to inspect the filed copies and register book.

Eighth.

Copies of registered engagements shall be granted on application, and such copies to be received in evidence should the originals be lost or destroyed.

Eighth. In like manner the register shall, on application being made to him; grant copies of all engagements registered by him to persons, whom they may concern; and such copies, in the event of the originals being lost, destroyed, or not forthcoming, shall be received as sufficient evidence of such deeds in all courts of judicature whatever; proof being made by the subscribing witnesses to the original deed, that the original was duly executed.

Fees allowed to the register for each engagement.

IV. The register shall be allowed a fee of two rupees for every engagement registered by him, to be paid by the party causing the same to be registered, and no more; a fee of one rupee for every copy furnished of a deed registered by him, to be paid by the party applying for such copy, and no more; and a fee of half a rupee for every search made on an inspection of the register book, to be paid by the party inspecting the same, and no more. The register is authorized to refuse the official acts required from him until these fees be paid, and from such fees he shall provide the necessary native officers to make the entries and copies directed, as well as the requisite stationery.

Registry of bonds, notes, or other money engagements.

V. *First.* The person holding the office of register of deeds, is likewise hereby authorized and required from and after the 1st of January 1813, corresponding with the 19th Poose 1219 Bengal era; the 14th Poose 1220 Fusly; the 20th Poose 1220 Willaity; the 14th Poose 1869 Sumbut; and the 27th Zeheza 1227 Higeree; to register bonds, promissory notes, and generally all obligations for the payment of money. Provided however, that such registry shall only be made on the application, in person or by representative, of the party by whom the said bonds, promissory notes, or other obligations may have been executed.

A separate register book to be kept for such obligations.

Second. A separate register book shall be kept for the registry of obligations of the description of those specified in the preceding clause.

What rules applicable to the registry of such obligations.

Third. The rules contained in Clauses Fourth, Fifth, Sixth, Seventh and Eighth, of Sections III and IV, of the present Regulation, shall be considered applicable to the registry of bonds, promissory notes, and other obligations for the payment of money, with the restriction already stated, respecting the party on whose application such registry is to be made.

Certain part of Section VIII, Regulation XXXVI, 1793, rescinded.

VI. *First.* Such part of Section VIII, Regulation XXXVI, 1793, and of the corresponding rules in Regulation XVII, 1803, as requires that each leaf of the different register books shall be attested by the judges of the zillah or city court, is hereby rescinded.

The endorsement on copies of deeds kept under this Regulation, and the [illegible] thereof in the register book, to be coun-

Second. In order at the same time to establish a proper control over the conduct of the public officers entrusted with the discharge of the duty of registering deeds, it is hereby enacted, that the endorsement on the copies required to be kept of the said

said deeds by the provisions of this Regulation, and the transcripts thereof in the register book, shall be both countersigned by the judge of the adawlut, within one month of the date of registry; unless prevented by absence; and in that case within one month after his return.

tersigned by the judge and at what period.

Third. On affixing his name to the copies of the deeds and to the register books, it shall be the duty of the judge to report to the secretary to government in the judicial department, for the information of the Governor General in Council, any errors or irregularities, or any deviation from the established Regulations, which he may have discovered in the conduct of the business confided to the register of deeds, or to his native officers.

The judge to report for the information of government, any irregularities he may discover in the conduct of the business.

VII. It is hereby declared, that the registers are not warranted in registering deeds of any description, excepting those specified in Regulation XXXVI, 1793, and Regulation XVII, 1803, and in the present Regulation. The register books shall in future be uniformly made of English paper, and carefully bound.

Registers precluded from registering any deeds but those prescribed in the Regulations. The register books to be of English paper and bound.

VIII. It shall be the duty of the registers to keep an accurate account, in the English language, of the fees received by them on account of the registry of deeds.

Registers to keep an account of fees received.

IX. It shall likewise be the duty of the register to prepare, as soon after the expiration of each English year as possible, an index to the register books.

Registers to prepare an annual index to the register books.

X. The registers are also hereby required, not only to preserve with care the powers of attorney which may be produced by persons attending on the behalf of others to procure deeds to be registered, but likewise to cause all such powers to be regularly entered in a separate book, to be kept for that purpose.

Registers to preserve carefully and enter in a book all powers of attorney for registering deeds

A. D. 1812. REGULATION XXI.

A REGULATION *for rescinding certain parts of Regulation I,* 1811,—PASSED *by the Governor General in Council on the 31st October* 1812*; corresponding with the* 16*th Cartick* 1219 *Bengal era; the* 11*th Cartick* 1220 *Fusly; the* 17*th Cartick* 1220 *Willaity; the* 12*th Cartick* 1869 *Sumbut; and the* 24*th Shawul* 1227 *Higeree.*

WHEREAS Section XII, Regulation I, 1811, and the succeeding sections of that Regulation, contain provisions for preventing persons from exercising certain trades without previously obtaining licenses for that purpose from the magistrate of the zillah or city, in which they may reside; and whereas the benefits resulting from the operation of those rules have not been proportioned to the inconvenience with which they have on some accounts been attended, the following rule has been passed, to be in force from the period of its promulgation, throughout the provinces of Bengal, Behar, and Orissa. **Preamble.**

II. Sections XII, XIII, XIV, XV, XVI, XVII, XVIII, XIX, XX, XXI, XXII, XXIII, XXIV and XXV, Regulation I, 1811, are hereby rescinded. **Sections XII to XXV of Regulation I, 1811, rescinded.**

A. D. 1812. REGULATION XXII.

A REGULATION *for exempting certain Territories and Jaguers, situated on the borders of the Zillah of Bundlecund, from the operation of the general Regulations, and for annexing to that Zillah, certain Lands formerly composing a part of the Jaguer of the Killadar of Calenger.*—PASSED *by the Governor General in Council, on the 5th December* 1812; *corresponding with the 22nd Aghun* 1219 *Bengal era; the 17th Aghun* 1220 *Fusly; the 23rd Aghun* 1220 *Willaity; the 2nd Aghun* 1869 *Sumbut; and the 30th Zekaad* 1227 *Higeree.*

Preamble.

WHEREAS it has been deemed proper on principles of justice and policy, to confirm or restore to several of the Bondeelah chieftains their ancient territorial possessions, free from the payment of any tribute to the British government, and also to place under the authority of several of those chieftains certain lands subject to a fixed tribute payable through the agent to the Governor General, and likewise to grant to several other persons jaguers situated within the ancient limits of the province of Bundlecund; and whereas circumstances have occurred, which render it necessary to explain that it neither was, nor is, the intention of government, that any of the three descriptions of tenures above described, should be subject to the operation of the general Regulations, or to the jurisdiction of the civil and criminal courts of judicature; and whereas it has been judged advisable to annex to the zillah of Bundlecund, certain lands formerly composing a part of the jaguer of the Killadar of Calenger, the following rules have been enacted, to be in force from the period of their promulgation.

Territories and jaguers of certain chieftains and jaguerdars declared to be exempt from the operation of the Regulations, and from the jurisdiction of the civil and criminal courts;

II. The territories and jaguers at present in the possession of the undermentioned chieftains and jaguerdars, are hereby declared to have always been, and still to be, exempted from the operation of the general Regulations, and from the jurisdiction of the courts of civil and criminal judicature, viz.

The territory of Rajah Kishore Sing, the Rajah of Punnah, including the talook of Shewrajpore, for which a fixed tribute is paid by him through the channel of the agent to the Governor General in Bundlecund.

Ditto of Rajah Bukht Sing, the Rajah of Kotra and Adjey Ghur, including the tuppa of Bechoun, and the talook of Corah, for which a fixed tribute is paid by him through the agent to the Governor General in Bundlecund.

Ditto of Rajah Bickurmajit Bedjey Bahauder, the Rajah of Churkarry, including the talooks of Chundellah and Berna, for which a fixed tribute is paid

paid by him through the agent to the Governor General in Bundlecund.

Ditto of Rajah Kisseree Sing, the Rajah of Jeytpore.

Ditto of Rajah Ruttun Sing, the Rajah of Bijawur.

Ditto of Rajah Teje Sing, the Rajah of Sindelah.

Ditto of Rajah Mohun Sing, the Rajah of Barounda.

The jaguer of Dewan Joogul Pershaud, the jaguerdar of Berree, &c.

The jaguer of Dewan Bunkut Rao, jaguerdar of Beyhit, &c. the son of Dewan Aperbul Sing, deceased.

Ditto of Rao Punchum Sing, jaguerdar of Alleepoora, the son of Dewan Purtaub Sing, deceased.

Ditto of Dewan Dheraj Sing, jaguerdar of Logassee, &c.

Ditto of Rao Perthee Sing, jaguerdar of Jeegnee, &c.

Ditto of Chobey Dereao Sing, jaguerdar of Paldeo, &c.

Ditto of Chobey Salligram, jaguerdar of Cusbah Poorwah, &c.

Ditto of Chobey Nawul Kishore, jaguerdar of Bhysont, &c.

Ditto of Chobey Chuttersaul, jaguerdar of Nowgong, &c.

Ditto of Chobey Gyapershaud, jaguerdar of Terrow, &c.

Ditto of Chobey Pokerpershaud, jaguerdar of Parwah, &c.

Ditto of Gopaul Laul, jaguerdar of Kumtah and Rajowlah.

Ditto of Takwoor Doorjun Sing, jaguerdar of Myher, &c.

Ditto of Lall Sheorauje Sing, jaguerdar of Oochar, &c.

Ditto of Laul Amaun Sing, jaguerdar of Sahawaul, &c.

Ditto of Lal Doonaput, jaguerdar of Kothee, &c.

Ditto of Rajahram Killadar, jaguerdar of Muneearrah, &c.

Ditto of Pursram Bahadar, jaguerdar of Khuddee, &c.

Ditto of Koor Juggut Sing, jaguerdar of Neyah Gong, &c. son of Luchmun Lungrah, deceased.

Ditto of Dewan Bahadar Gopaul Sing, jaguerdar of Gudrautee, &c.

But such chieftains or jaguerdars acquiring any other villages or lands, to be amenable as other native subjects in regard to all acts done therein.

Provided however, that in cases in which any of the said chieftains or jaguerdars, or their successors, may have acquired or may hereafter acquire any other villages or lands situated within the limits of the British possessions, than the territories and jaguers above specified, they shall, in common with all other native British subjects, be considered amenable to the jurisdiction of the established courts of judicature, and subject to the operation of the general Regulations in regard to all acts done by them in the said villages and lands which they may respectively possess.

The jaguer of the late Killadar of Callenger, annexed to the zillah of Bundlecund.

III. The portion of the lands constituting the jaguer of the late Killadar of Calenger, which has been ceded to the British government, is hereby annexed to the zillah of Bundlecund.

IV. The Laws and Regulations established for the internal administration of the zillah of Bundlecund, are hereby declared to be in full force and effect in the lands specified in the preceding section: provided however, that nothing herein contained, shall be construed to authorize the magistrate or the courts of criminal judicature, to take cognizance of any crime or offence committed in any part of the said lands, previously to the 19th of June 1812, being the date of the engagement under which they were ceded to the British government; provided likewise, that the courts of civil judicature shall not be deemed competent to take cognizance of any civil suit, if the cause of action shall have arisen previously to the 19th of June 1800, being a period of twelve years antecedent to the cession, as above specified.

The Regulations established for Bundlecund, declared to be in force in the above mentioned jaguer, subject to certain limitations as to the period of cognizance of crimes or civil suits.